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Provincial services and local fund budget estimates and resolutions

Sub: Finance/Fund

Year: 1875

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PROVINCIAL SERVICES AND LOCAL FUND

BUDGET ESTIMATES AND RESOLUTIONS FOR

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No. 1045C, dated Calcutta, the 27th January 1874.

From—H. R. MANGLES, Esq., Offg. Accountant-General, Bengal.

To—The Secretary to the Government of Bengal, Revenue Department.

I HAVE the honor to forward herewith the budget estimate of receipts and expenditure on account of Police for 1874-75.

2. *Presidency Police.*—The provision for the Government contribution to the Calcutta Police has been entered in accordance with sanction conveyed in your letter No. 102, dated 12th instant, approving of the Calcutta Police Budget for 1874, as passed by the Justices.

3. *River Police.*—The increase under this head in the amount of the Government contribution is due to the revised salaries for the Superintendent and Inspectors sanctioned in your No. 4182, dated 24th November 1873, and to a special provision for the cost of a steam launch; the local estimate also shows an increased amount for clothing; but in the absence of any explanation on the subject, I have reproduced the figures of the present year; the decrease in the number and cost of crew of boats is owing to the substitution of a steam launch for the special boat maintained for the Superintendent.

4. There appears to be an excess estimate by the Commissioner of Police for the clothing allowance of the Salt Police, the lock-up guards, and the guards attached to public buildings; the amounts shown by that officer being the sanctioned grants for 1873-74, which included the extra allowance of Rs. 2 per man for a new pugree given to constables every second year. I have therefore reduced the amounts to those sanctioned for 1872-73, and I have also made reductions under contingent heads with reference to past actuals.

5. *Suburban Police.*—There is a slight decrease under this head by reason of smaller amounts being estimated for some items of contingent charges.

6. *Bengal Police—Superintendence and Inspection.*—A smaller amount will suffice for the office of the Inspector-General, Bengal, owing to some vacancies in the establishment having been filled up on the minimum pay of the grades. The necessary provision has been made for the establishment and contingencies in the Assam Commissioner's office.

7. *District Executive Force.*—There is a small increase under salaries by the promotion from Assistant Superintendent to the fifth grade of District Superintendent of Mr. A. H. James, in charge of the Naga Hills District. The increase in the number and cost of the several grades under Establishments is owing—(1) to the increase of the Garo Hills Police; (2) to the amalgamation with the District Police of the Sylhet and Cachar Frontier Force, sanctioned in your letter No. 789, dated 10th February 1873, to the Inspector-General of Police; and (3) to the addition of 12 constables allowed for the Jorehaut Sub-Division, in Seebsaugor, under orders No. 6567, dated 3rd December 1872. An additional Inspector has also been entered for Chandbally, in Cuttack; portion of his pay being borne by the Police Department, as directed in your letter No. 1545, dated 21st March 1873; one European Constable has been decreased by the abolition of the Cynthia sub-district in Beerbhoom; and the other reductions in the force consequent thereon, as well as by the decrease in lock-up guards in other districts, have been duly allowed for. A smaller amount will suffice for hospital establishments, some native doctors having been transferred to jail hospitals, and some entertained on smaller pay. The increase under Clerks and Servants is for progressive annual increments.

8. I have made considerable reductions under the heads of contingent charges noted on the margin, with reference to the actual expenditure of the past two years, which shows that the local figures are very high, and that smaller amounts will answer. The Inspector-General, Lower Provinces, has again made a special provision for purchase of tents and accoutrements, which he represents to be actually required by District Superintendents; and the Inspector-General,

Good-conduct money, country stationery, office expenses and miscellaneous; oil for lighting, travelling allowance, service postage stamps.

Assam, also asks for a special allotment for the purchase of accoutrements, as the articles now in use were supplied long since, and many of them will require to be replaced. A larger amount is required under the head of boats, &c., to meet the expenses of the steam launch *Peel* attached to the 24-Pergunnahs District; the local figures include cost of fuel for the vessel, but this charge goes under Miscellaneous, where the provision is sufficient to meet it. The Inspector-General makes a small provision for cost of land in Shahabad, to which I have added a further amount for land said to be required in Balasore, Pubna, and Backergunge, as shown in the estimates of compensation payable in 1874-75 for lands to be taken for police purposes, furnished to this office by the Collectors of those districts through the Board of Revenue.

9. The entry of Rs. 49,000 for Petty Construction and Repairs in Bengal has been made in accordance with the sanction conveyed in your letter No. 4669, dated 20th October 1873. A further sum is also asked on account of New Buidings; but as Rs. 24,000 of the allotment for Petty Construction have been specially reserved for new works to be sanctioned by the Inspector-General and Government, further provision would seem to be unnecessary, seeing that all works and repairs in excess of Rs. 1,000 each must be taken in the budget estimate of the Public Works Department.

10. The necessity for an increased provision for Petty Construction has been urged by the Inspector-General, Assam, who states that the experience of the last three years has shown that the amount provided for Repairs falls far short of actual requirements, the necessity for renewal of buildings being of constant recurrence in a climate like that of Assam; and he asks that Rs. 1,000 may be allowed for each district, so as to obviate the necessity for making applications to Government, which have been refused in one or two instances, for assignments from general savings to meet deficits.

11. I have made a small provision to meet the cost of medical stores, based on the actual adjustments in the past two years, and reproduced the grants of the current year for repair of boats, which would seem to be sufficient.

12. *Municipal Police.*—There is a small decrease in the Government contribution to the Howrah Municipality, and the special provision of Rs. 3,000 sanctioned this year for the Chittagong Town Police has not been asked for, neither does the present year's grant appear to have been drawn from the treasury.

13. *Frontier Police.*—The transfer to the District Executive Force of the provision for the Sylhet, Cachar, and Garo Hills Frontier Force is the cause of the decrease under this head, and confines the estimate to the force maintained on the Chittagong frontier.

14. An additional allowance has been sanctioned to the pay of six havildars under orders No. 2173, dated 18th June 1873, and the increase under Native Doctors, Clerks, and Servants is partly under the same authority.

15. The local figures for Office Expenses and Miscellaneous are said to be based on the orders of Government noted on the margin, but the second letter only appears to have been communicated to this office, and is merely an authority for the expenditure of Rs. 24 per mensem for extra crew of the boat attached to the Chittagong Hill Tracts for the purpose of maintaining the dawk between Burkul and Demagiri during the rains; so that it is difficult to say why such a large amount is required. The actual expenditure under Miscellaneous in 1872-73 includes Rs. 20,000 for purchase of provisions, besides charges for conveying them to the frontier, and it seems, from your letter No. 83, dated 9th instant, that about one-fourth of the total amount was on account of the Cachar Survey Party, which should never have appeared in the Police accounts. Deducting this latter sum, and allowing for the recoveries to be made from the Police for the proportion of the cost of the provisions issued to them, it appears to me that two-thirds of the actual payments in 1872-73 will be a sufficient provision for ordinary requirements. I have

No. 587, dated 27th January 1873.
No. 3388, dated 24th July 1873.
No. 3077, dated 18th August 1873.

transferred a portion of the amount for office expenses to the separate entry of Boat and Elephant Establishment, and left sufficient under the former head to meet probable payments.

16. *Receipts.*—No figures having been furnished by the departmental officers, I have framed the estimate on actuals of the past and present year. I have proposed a smaller amount for Fees and Fines, because the estimate for the present year, which was based on the actuals of 1871-72, is not likely to be realized. The increase under Miscellaneous is on account of cash recoveries of service payments of former years, which are now credited to the departments concerned, under orders of the Comptroller-General, instead of being credited under IX Miscellaneous, as hitherto.

17. A statement showing the cost of the Police in each Municipality for 1874-75 will be found appended to the estimate.

V.—POLICE.

Receipts.

Budget Estimate, 1874-75.

	Local Estimate.	Actuals, 1872-73.	Sanctioned Grant, 1873-74.	Estimate, 1874-75.	Net Increase, 1874-75.
Contributions on account of Police	.....	6,472	.....	6,500	.....
Recoveries from Mofussil Police on account of Superannuations ...	.....	17,779	17,000	18,000	.....
Fees and fines	.....	475	1,750	500	.....
Miscellaneous	750	3,192	1,750	9,000	.....
Total ...	750	27,918	20,500	34,000	13,500

GRANT 5.—POLICE.

EXPENDITURE.

Budget Estimate, 1874-75.

1	2	3	4	5	6	7	8	9	10	11	12	13
	Local Estimate.			Actuals, 1872-73.			Sanctioned Estimate, 1873-74.			Budget Estimate, 1874-75.		
	Bengal.	Assam.	Total.	Bengal.	Assam.	Total.	Bengal.	Assam.	Total.	Bengal.	Assam.	Total.
Abstract.												
Presidency Police	71,922	.....	71,922	1,57,765	.....	1,57,765	1,65,630	.....	1,65,630	1,66,877	.....	1,66,877
Suburban Police	92,053	.....	92,053	1,03,879	.....	1,03,879	93,570	.....	93,570	92,053	.....	92,053
Provincial Superintending Officers of District Police	1,16,566	2,390	1,18,956	1,22,120	1,347	1,23,467	1,17,800	.....	1,17,800	1,16,566	1,730	1,18,296
District Executive Force	39,40,240	2,98,493	42,47,733	36,51,836	2,77,972	39,29,808	39,07,853	2,91,747	41,99,600	39,04,578	2,90,873	41,95,451
Government contribution to Municipal Police	37,130	.....	37,130	34,905	.....	34,905	40,500	.....	40,500	37,130	.....	37,130
Frontier Police...	1,63,035	.....	1,63,035	1,59,822	.....	1,59,822	1,61,300	.....	1,61,300	1,29,500	.....	1,29,500
Government Railway Police	29,773	.....	29,773	29,401	.....	29,401	29,800	.....	29,800	29,773	.....	29,773
Total	44,59,719	3,00,883	47,60,602	42,50,728	2,79,319	45,39,047	45,16,453	2,91,747	48,08,200	44,76,477	2,92,603	47,69,080

Net decrease 1874-75—Rs. 69,120.

Numbers. 1873-74.	Numbers. 1874-75.		Local Estimate.	Actuals, 1872-73.	Sanctioned Grant, 1873-74.	Budget Estimate, 1874-75
		PRESIDENCY POLICE.				
		Government contribution of 25 per cent., pay of Calcutta Police	.....	85,498	96,731	97,480
		Salary of Deputy Commissioner whilst on privilege leave	.....	3,600	.....	.....
			.....	89,098	.....	.....
		RIVER POLICE.				
		Establishment.				
7	7	... Superintendents, Inspectors, and Serjeants	11,280	.....	8,700	11,280
57	57	... Corporals and Constables	5,580	.....	5,580	5,580
		Total	16,860	.....	14,280	16,860
		Boat Establishment.				
123	105	... Crew of boats	8,460	.....	9,804	8,460
		... Hire of boats	900	.....	900	900
		Total	9,360	.....	10,704	9,360
		Contingent Charges.				
		Purchase of a steam launch	5,940	.....	.....	5,940
		Contingent expenses	1,004	.....	1,004	1,004
		Clothing	1,100	.....	1,000	1,000
		House-rent for Superintendent	1,080	.....	1,080	1,080
		Petty construction and repairs	.....	.....	1,000	.....
		Repairs of hulks and boats	5,000	.....	5,000	5,000
		Total	8,184	.....	9,084	8,084
		Grand Total	40,344	.....	34,068	40,244
		Deduct ⅘ of cost paid by Port Commissioners	30,258	.....	25,551	30,183
		Total amount of Government contribution	10,086	8,456	8,517	10,061
		Dead House.				
		Establishment and contingencies	470	469	470	470
		BALLIAGHATTA, KIDDERPORE, AND SEALDAH SALT POLICE ESTABLISHMENTS.				
12	12	... Sub-Inspectors, Corporals, and Constables	1,800	1,722	1,800	1,800
4	4	... Manjees and Dandies	216	216	216	216
		Boat-hire	60	60	60	60
		Clothing	64	44	64	44
		Petty construction and repairs	50	30	50	50
		Contingencies	138	37	136	70
		Total	2,328	2,109	2,326	2,240
		CALCUTTA LOCK-UP.				
		Establishment.				
10	10	... Lock-up Guards	1,032	1,027	1,032	1,032
4	4	... Servants	240	204	240	240
		Total	1,272	1,231	1,272	1,272
		Contingent Charges.				
		Clothing	64	44	64	44
		Diet and clothing of prisoners	2,500	1,516	2,000	2,000
		Conveyance allowance	.....	785	.....	.....
		Petty construction and repairs	1,000	.....	.....	200
		Contingencies	400	32	400	100
		Total, Calcutta Lock-up	5,236	3,608	3,736	3,616

GRANT 5.—POLICE.—(*Continued.*)

Number. 1873-74.	Number. 1874-75.		Local Estimate.	Actuals, 1872-73.	Sanctioned Grant, 1873-74.	Estimate, 1874-75.
		ADDITIONAL FORCE FOR DUTIES OF MILITARY GUARDS.				
		Establishment.				
21	21	Inspectors and Serjeants	16,920	51,077	16,920	16,920
331	331	Constables and Corporals	33,072		33,072	33,072
4	4	Servants	192	192	240	192
		Total	50,184	51,269	50,232	50,184
		Contingent charges.				
		Clothing	2,648	1,856	2,648	1,856
		Oil for night rounds	570	900	570	570
		Conveyance allowance for guards	400		400	400
		Total	3,618	2,756	3,618	2,826
		Total Additional Force	53,802	54,025	53,850	53,010
		Total Presidency Police	71,922	1,57,765	1,65,630	1,66,877
		SUBURBAN POLICE.				
		EXECUTIVE FORCE.				
		Salaries.				
2	2	Superintendents	9,000	82,433	9,000	9,000
		Establishment.				
36	36	Inspectors, Darogahs and Serjeants	40,800	2,376	40,800	40,800
837	837	Corporals and Constables	75,528		75,528	75,528
.....	.....	Horse Patrol	1,000		1,000	1,000
3	3	Clerks	1,092	2,616	1,092	1,092
36	36	Servants	2,160		2,160	2,160
8	8	Court Inspectors and Constables at Sealdah and Allipore ...	3,504	.....	3,504	3,504
		Total	1,24,084	87,425	1,24,084	1,24,084
		DETECTIVE FORCE.				
		Moiety of the Detective Force for the town and suburbs	9,300	2,603	9,300	9,300
		Contingent charges.				
		Purchase of horses, saddles, bridles, &c., &c.	1,100	.....	1,100	1,100
		Rewards	1,500	1,256	1,500	1,500
		Lighting thanas, guard-rooms, &c., &c.	3,400	43	3,900	3,400
		Diet and clothing of prisoners	300	127	300	300
		Stationery	250	48	250	250
		Travelling allowances	.....	10	.....	.....
		Miscellaneous	2,150	902	2,350	2,150
		Clothing	6,480	473	6,480	6,480
		Rent of thanas	15,000	10,675	15,000	15,000
		Petty construction and repairs	5,000	227	7,000	5,000
		Contribution to chowkeedar's hospital	6,542	.....	6,875	6,542
		Total	41,722	16,454	44,755	41,722
		Total Suburban Police	1,84,106	1,03,870	1,87,139	1,84,106
		Deduct, amount payable by Municipality	92,053	.....	93,569	92,053
		Net amount payable by Government	92,053	1,03,870	93,570	92,053

GRANT 5.—POLICE.—*(Concluded.)*

Number. 1873-74.	Number. 1874-75.		Local Estimate.	Actuals, 1872-73.	Sanctioned Grant, 1873-74.	Estimate, 1874-75
		PROVINCIAL SUPERINTENDING OFFICERS OF DISTRICT POLICE.				
		BENGAL.				
		Salaries.				
1	1	Inspector-General	30,000	69,925	30,000	30,000
2	2	Deputy Inspectors-General	36,000		36,000	36,000
1	1	Personal Assistant	9,600	9,600	9,600	9,600
		Total ...	75,600	79,525	75,600	75,600
		OFFICE AND CHARGES OF INSPECTOR-GENERAL.				
		Establishment.				
24	24	Clerks	24,210	25,990	25,440	24,210
17	17	Servants	1,356		1,356	1,356
.....	.....	Temporary establishment	.....	120	.....	.....
		Total ...	25,566	26,110	26,796	25,566
		Contingent charges.				
		Office rent	4,800	5,487	4,800	4,800
		Office expenses	2,400	2,160	2,404	2,400
		Miscellaneous expenses				
		Country stationery	.....	115	.....	.....
		Total ...	7,200	7,762	7,204	7,200
		Travelling expenses.				
		Travelling expenses and allowances	7,000	7,112	7,000	7,000
		Postage charges.				
		Service postage stamps	1,200	1,531	1,200	1,200
		Total Bengal Provincial Superintending Officers ...	1,16,566	1,22,120	1,17,800	1,16,566
		ASSAM.				
		Commissioner's Office.				
.....	2	Clerks	1,380	1,227	.....	1,380
		Total ...	1,380	1,227	.....	1,380
		Contingent charges.				
		Country stationery	60	.....		
		Office expenses	150	25	.....	100
		Miscellaneous	200		.....	
		Total ...	410	25	.....	100
		Travelling allowances.				
		Travelling expenses	400	95	.....	200
		Postage charges.				
		Service postage stamps	200	.....	.....	50
		Total Assam Provincial Superintending Officers ...	2,390	1,347	.....	1,730
		Total Bengal and Assam ..	1,18,956	1,23,467	1,17,800	1,18,296

Numbers. 1873-74. Bengal.	Numbers. 1873-74. Assam.	Numbers. 1874-75. Bengal.	Numbers. 1874-75. Assam.		Local estimate. Bengal.	Local estimate. Assam.	Local estimate. Total.	Actuals, 1872-73. Bengal.	Actuals, 1872-73. Assam.	Actuals, 1872-73. Total.	Sanctioned Grant, 1873-74. Bengal.	Sanctioned Grant, 1873-74. Assam.	Sanctioned Grant, 1873-74. Total.	Estimate, 1874-75. Bengal.	Estimate, 1874-75. Assam.	Estimate, 1874-75. Total.
				DISTRICT EXECUTIVE FORCE.												
				Executive Department.												
				Salaries.												
46	3	46	4	District Superintendents	3,76,800	25,200	4,02,000	4,95,075	42,661	5,37,736	3,76,800	20,400	3,97,200	3,76,800	25,200	4,02,000
36	3	36	2	Assistant Superintendents	1,39,800	9,600	1,49,400				1,39,800	13,200	1,53,000	1,39,800	9,600	1,49,400
				Total	5,16,600	34,800	5,51,400	4,95,075	42,661	5,37,736	5,16,600	33,600	5,50,200	5,16,600	34,800	5,51,400
				Establishment.												
223	13	225	13	Inspectors	4,08,360	21,000	4,29,360	8,91,799	48,461	9,40,260	4,05,000	21,000	4,26,000	4,08,360	21,000	4,29,360
731	44	736	44	Sub-Inspectors	5,31,480	30,840	5,62,320				5,27,880	30,840	5,58,720	5,31,480	30,840	5,62,320
2,515	153	2,539	153	Head Constables	4,62,312	27,432	4,89,744	17,00,374	1,49,785	18,50,159	4,57,188	27,432	4,84,620	4,62,312	27,432	4,89,744
16,761	1,401	16,901	1,413	Constables	13,85,844	1,30,968	15,16,812				13,60,692	1,30,032	14,90,724	13,85,844	1,30,968	15,16,812
1	.....	1	.....	Duffadars	540	.....	540				540	.....	540	540	.....	540
4	.....	3	.....	European Constables	3,240	.....	3,240				4,080	.....	4,080	3,240	.....	3,240
59	.....	59	.....	Mounted ditto	18,420	.....	18,420	20,979	.....	20,979	18,420	.....	18,420	18,420	.....	18,420
.....	.....	.....	.....	Hospital Establishment	21,030	2,504	23,504	1,01,150	8,085	1,09,235	21,570	2,744	24,314	21,000	2,500	23,500
.....	.....	.....	.....	Clerks and Servants	92,883	7,350	1,00,233				90,756	7,092	97,848	92,884	7,350	1,00,234
.....	.....	.....	.....	Temporary Establishment	1,547	.....	1,547	65	69	134	1,547	.....	1,547	1,000	.....	1,000
				Total	29,25,626	2,20,094	31,45,720	27,14,367	2,06,400	29,20,767	28,87,673	2,19,140	31,06,813	29,25,080	2,20,090	31,45,170
				Deduct amount to be recovered from Darjeeling Municipality	7,020	.....	7,020	.....	.....	.....	7,020	.....	7,020	7,020	.....	7,020
				Total	29,18,606	2,20,094	31,38,700	27,14,367	2,06,400	29,20,767	28,80,653	2,19,140	30,99,793	29,18,060	2,20,090	31,38,150
				Contingent Charges.												
				Clothing	78,368	6,493	84,861	77,228	6,530	83,758	77,340	6,530	83,870	78,368	6,493	84,861
				Ordnance stores and repairs of arms and accoutrements	10,000	364	10,364	7,019	497	7,516	10,000	364	10,364	10,000	360	10,360
				Purchase of tents and accoutrements	14,636	1,030	15,666	.....	.....	.....	10,000	.....	10,000	14,630	1,030	15,660
				Good-conduct money	20,148	925	21,073	4,226	390	4,616	19,968	709	20,677	10,000	600	10,600
				Boats, elephants and mules	85,798	1,180	86,978	83,934	471	84,405	82,287	1,180	83,467	83,598	800	84,398
				Rewards	10,108	1,000	11,108	10,060	120	10,180	10,000	1,000	11,000	10,000	1,000	11,000
				Cost of land	200	.....	200	3,665	.....	3,665	.....	.....	.....	800	.....	800
				Rent of land and buildings	3,977	.....	3,977	3,913	200	4,113	3,623	.....	3,623	3,977	.....	3,977
				Country stationery	19,643	1,142	20,785	16,570	654	17,224	19,218	1,142	20,360	18,000	1,000	19,000
				Office expenses and miscellaneous	63,462	12,045	75,507	68,587	7,799	76,386	62,480	11,500	73,980	58,065	9,000	67,065
				Oil for lighting station-houses, &c.	15,868	870	16,738				15,764	877	16,581	15,000	800	15,800
				Petty construction and repairs	49,000	7,150	56,150	55,358	5,769	61,127	46,500	4,300	50,800	49,600	7,000	56,600
				New buildings	20,551	.....	20,551	.....	.....	.....	25,000	.....	25,000	.....	.....	.....
				Cost of medical stores	.....	.....	.....	9,904	.....	9,904	.....	.....	.....	5,000	.....	5,000
				Repairs of boats and stores	3,565	.....	3,565	2,150	.....	2,150	3,480	.....	3,480	3,480	.....	3,480
				Total	3,95,334	32,199	4,27,523	3,42,514	22,430	3,64,944	3,85,600	27,602	4,13,202	3,59,918	28,083	3,88,001
				Travelling Expenses.												
				Travelling allowances	76,000	9,925	85,925	66,093	5,322	71,415	75,000	9,850	84,850	70,000	6,500	76,500
				Postage Charges.												
				Service postage stamps	42,710	1,475	44,185	33,787	1,159	34,946	50,000	1,555	51,555	40,000	1,400	41,400
				Total District Executive Force	39,49,240	298,493	42,47,733	36,51,836	2,77,972	39,29,808	39,07,853	2,92,747	41,99,600	38,04,578	2,96,873	41,95,451
				Municipal Police.												
				Cost of Police in Municipalities, towns, and unions	5,28,486	.....	5,28,486	.....	.....	.....	5,27,846	.....	5,27,846	5,28,486	.....	5,28,486
				Deduct amount to be paid by Municipalities, &c.	4,91,356	..	4,91,356	.....	.....	.....	4,90,346	.....	4,90,346	4,91,356	.....	4,91,356
				Amount of Government contribution to Municipal Police	37,130	.....	37,130	34,905	.....	34,905	37,500	.....	37,500	37,130	.....	37,130
				Amount added under the Resolution of Government in aid of Chittagong Town Police.	.....	.....	.....	.....	.....	.....	3,000	.....	3,000	.....	.....	.....
				Total	37,130	.....	37,130	34,905	.....	34,905	40,500	.....	40,500	37,130	.....	37,130

Numbers. 1873-74.	Numbers. 1874-75.		Local estimate.	Actuals, 1872-73.	Sanctioned Grant, 1873-74.	Estimate, 1874-75.
		FRONTIER POLICE.				
		Sylhet and Cachar.				
		Establishment.				
2	.....	... Sub-Inspectors	.....	910	1,440	.....
15	.....	... Head Constables	.....	13,213	2,784	.....
143	.....	... Constables	.....		13,536	.....
		Total ...	.....	14,123	17,760	.....
		Contingencies.				
		Good-conduct money...	.....	68	170	.....
		Country stationery	.....	24	.....	.....
		Clothing	.....	.....	632	.....
		Contingencies	.....	1,923	.....	.....
		Arms and accoutrements	.....	13,428	5,308	.....
		Boats, elephants and mules	.....	196	.....	.....
		Batta allowance	.....	1,117	.....	.....
		Travelling allowance	.....	.....	.....	.....
		Petty construction and repairs...	.....	231	.....	.....
		Total ...	.....	16,987	6,110	.....
		Total Sylhet and Cachar ...	.....	31,110	23,870	.....
Numbers. 1873-74.	**Numbers. 1874-75.**					
		Chittagong Frontier.				
		Establishment.				
8	8	... Subadar-Majors and Subadars	10,440	80,536	10,440	10,440
6	6	... Jemadars	3,600		3,600	3,600
35	35	... Havildars	7,680		7,320	7,080
604	604	... Naiks, Buglers, and Privates	72,648		72,648	72,648
.....	.....	... Native doctors, clerks, and servants	3,744	2,297	2,124	3,744
.....	.....	... Temporary establishment	36	233	36	36
		Total ...	98,148	83,066	96,168	98,148
		Contingent Charges.				
		Good-conduct money	660	.....	660	660
		Boat and elephant establishment	.....	3,156	4,496	4,000
		Repairs of arms and accoutrements	321	367	555	321
		Rewards	.....	.....	50	.....
		Country stationery	169	130	169	169
		Petty construction and repairs...	600	7,046	600	600
		Rents	.....	9	.....	.....
		Office expenses	7,237	328	2,500	2,000
		Miscellaneous	51,280	31,157	7,068	20,000
		Clothing	2,556	2,572	2,552	2,556
		Total ...	62,823	45,365	18,660	30,306
		Travelling Expenses.				
		Travelling allowances	2,019	235	1,000	1,000
		Postage Charges.				
		Service Postage stamps	45	46	30	46
		Total Chittagong ...	1,63,035	1,28,712	1,15,858	1,29,500
		Costs of Police required for the Garo Hills	.....	.....	31,572	.....
		Total Frontier Police ...	1,63,035	1,59,822	1,61,300	1,29,500
		Government Railway Police ...	29,773	29,401	29,800	29,773

MUNICIPAL POLICE.

Budget Estimate for the year 1874-75.

District.	Name of Municipality.	Cost of Force. Included in District Executive Police.	Cost of Force. Exclusive of District Executive Police.	Amount payable by Government.	Amount payable by Municipality.	Remarks.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Burdwan	Burdwan	.....	12,146 6 0	.....	12,146 6 0	
	Culna	.....	3,106 12 9	.....	3,106 12 9	
	Catwa	.....	2,191 0 0	.....	2,191 0 0	
	Dainhat	.....	1,821 0 0	.....	1,821 0 0	
	Raneegunge	.....	2,244 0 0	.....	2,244 0 0	
	Jehanabad	.....	1,788 4 0	.....	1,788 4 0	
	Shambazar	.....	1,802 4 0	.....	1,802 4 0	
	Bally	.....	1,117 15 0	.....	1,117 15 0	
	Moergunge	.....	839 12 0	.....	839 12 0	
	Sonamookhi	.....	2,904 0 0	.....	2,904 0 0	
	Patroshire	.....	1,452 0 0	.....	1,452 0 0	
	Kotulpore	.....	1,320 0 0	.....	1,320 0 0	
Bankoora	Bankoora	.....	3,306 0 0	.....	3,306 0 0	
	Bishenpore	.....	1,938 0 0	.....	1,938 0 0	
	Joypore	.....	643 0 0	.....	643 0 0	
Beerbhoom	Soory	.....	1,684 0 0	.....	1,684 0 0	
Midnapore	Midnapore	.....	6,104 0 0	.....	6,104 0 0	
	Tumlook	.....	1,247 0 0	.....	1,247 0 0	
	Chunderkona	.....	2,280 0 0	.....	2,280 0 0	
	Ramjeebunpore	.....	1,476 0 0	.....	1,476 0 0	
	Kheerpai	.....	756 0 0	.....	756 0 0	
	Ghatal	.....	1,560 0 0	.....	1,560 0 0	
Hooghly	Hooghly and Chinsurah	.....	11,134 0 0	.....	11,134 0 0	
	Serampore	.....	8,163 1 9	.....	8,163 1 9	
	Ooterparah	.....	1,196 0 0	.....	1,196 0 0	
	Bandburia	.....	1,427 0 0	.....	1,427 0 0	
	Bydobatee	.....	2,808 0 0	.....	2,808 0 0	
	Bhuddressur	.....	2,421 0 0	.....	2,421 0 0	
	Kotrung	.....	1,045 0 0	.....	1,045 0 0	
	Mugra	.....	281 0 0	.....	281 0 0	
	Pandoonah	.....	777 0 0	.....	777 0 0	
	Dwarbasinee	.....	347 0 0	.....	347 0 0	
	Bullaghuri	.....	1,812 0 0	.....	1,812 0 0	
	Gooptaparah	.....	648 0 0	.....	648 0 0	
	Khanacool	.....	519 0 0	.....	519 0 0	
Howrah	Howrah	.....	42,481 0 0	10,620 4 0	31,860 12 0	
24-Pergunnahs	South Suburban	.....	14,995 3 3	.....	14,995 3 3	
	North Suburban	.....	8,250 0 0	.....	8,250 0 0	
	Bagjullah	.....	1,557 0 0	.....	1,557 0 0	
	Kaddihatty	.....	924 0 0	.....	924 0 0	
	Nowabgunge	.....	3,960 0 0	.....	3,960 0 0	
	Agurpara	.....	6,600 0 0	.....	6,600 0 0	
	Baraset	.....	1,953 0 0	.....	1,953 0 0	
	Nyehatty	.....	3,960 0 0	.....	3,960 0 0	
	Busseerhat	.....	1,716 0 0	.....	1,716 0 0	
	Tankee	.....	1,320 0 0	.....	1,320 0 0	
	Collingah	.....	2,640 0 0	.....	2,640 0 0	
	Goberdangah	.....	1,478 0 0	.....	1,478 0 0	
	Barriepore	.....	924 0 0	.....	924 0 0	
	Joynugger	.....	1,161 0 0	.....	1,161 0 0	
	Satkhera	.....	1,557 0 0	.....	1,557 0 0	
	Kullerwah	.....	924 0 0	.....	924 0 0	
	Chandoornah	.....	528 0 0	.....	528 0 0	
	Kallygunge	.....	607 0 0	.....	607 0 0	
	Debhatty	.....	607 0 0	.....	607 0 0	
Nuddea	Krishnuggur	.....	5,707 0 0	.....	5,707 0 0	
	Ranaghat	.....	1,656 0 0	.....	1,656 0 0	
	Santipore	.....	6,578 0 0	.....	6,578 0 0	
	Nuddea	.....	1,700 0 0	.....	1,700 0 0	
	Kooshtea	.....	1,436 0 0	.....	1,436 0 0	
	Meherpore	.....	949 0 0	.....	949 0 0	
	Moheshpore	.....	762 0 0	.....	762 0 0	
	Beerunggur	.....	1,099 0 0	.....	1,099 0 0	
	Chagdah	.....	1,096 0 0	.....	1,096 0 0	
	Jagoolly	.....	329 0 0	.....	329 0 0	
	Coomercolly	.....	1,080 0 0	.....	1,080 0 0	
Jessore	Jessore	.....	3,700 0 0	.....	3,700 0 0	
	Kesubpore	.....	495 0 0	.....	495 0 0	
	Kotechandpore	.....	1,367 0 0	.....	1,367 0 0	
Moorshedabad	City Moorshedabad	.....	12,380 0 0	.....	12,380 0 0	
	Berhampore	.....	6,102 0 0	.....	6,102 0 0	
	Jungipore	.....	2,364 0 0	.....	2,364 0 0	
	Kandy	.....	2,762 0 0	.....	2,762 0 0	
	Dowlut Bazar	.....	630 0 0	.....	630 0 0	
	Military Cantonment	.....	698 0 0	.....	698 0 0	
Dinagepore	Dinagepore	.....	3,536 0 0	.....	3,536 0 0	
Maldah	English Bazar	.....	260 0 0	.....	260 0 0	
	Maldah	.....	650 0 0	.....	650 0 0	
Rajshahye	Bauleah	.....	3,748 0 0	.....	3,748 0 0	
	Nattore	.....	2,421 0 0	.....	2,421 0 0	
Rungpore	Mahegunge Ward; Rungpore Ward	.....	3,540 0 0	.....	3,540 0 0	
Bogra	Bogra	.....	1,296 0 0	.....	1,296 0 0	
	Sherepore	.....	1,296 0 0	.....	1,296 0 0	

MUNICIPAL POLICE.—(*Continued.*)

Budget Estimate for the year 1874-75.

District.	Name of Municipality.	Cost of Force. Included in District Executive Police.	Cost of Force. Exclusive of District Executive Police.	Amount payable by Government.	Amount payable by Municipality.	Remarks.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Pubna	Pubna	.....	3,237 14 7	.....	3,237 14 7	
	Serajgunj	.....	3,218 12 0	.....	3,218 12 0	
Darjeeling	Darjeeling	7,020 0 0	.....	.....	7,020 0 0	
Dacca	Dacca	.....	15,379 0 0	.....	15,379 0 0	
	Naraingunge, Muddungunge	.....	2,419 0 0	.....	2,419 0 0	
	Manickgunge	.....	2,780 0 0	.....	2,780 0 0	
Furreedpore	Furreedpore	.....	1,687 0 0	.....	1,687 0 0	
Backergunge	Burrisal	.....	2,261 0 0	.....	2,261 0 0	
	Nulchity	.....	545 0 0	.....	545 0 0	
	Jhalocatty	.....	545 0 0	.....	545 0 0	
	Dowlutkhan	.....	896 0 0	.....	896 0 0	
Sylhet	Sylhet	.....	3,420 0 0	.....	3,420 0 0	
Cachar	Silchar	.....	933 8 0	.....	933 8 0	
Mymensingh	Nussirabad	.....	1,082 0 0	.....	1,082 0 0	
	Sherepore	.....	928 0 0	.....	928 0 0	
	Kishoregunge	.....	928 0 0	.....	928 0 0	
	Bazitpore	.....	264 0 0	.....	264 0 0	
	Jamalpore	.....	928 0 0	.....	928 0 0	
Chittagong	Chittagong	.....	6,844 0 0	.....	*6,844 0 0	* Of this amount Rs. 1,200 is paid for from the Port Fund.
	Cox's Bazar	.....	700 0 0	.....	700 0 0	
Noakholly	Noakholly	.....	1,318 0 0	.....	1,318 0 0	
Tipperah	Comillah	.....	2,085 0 0	.....	2,085 0 0	
	Brahmunberiah	.....	1,008 0 0	.....	1,008 0 0	
Patna	Patna City	.....	54,066 0 0	26,510 0 0	27,576 0 0	
	Dinapore Nazamut	.....	4,084 0 0	.....	4,084 0 0	
	Dinapore Cantonment	.....	3,667 0 0	.....	3,667 0 0	
	Khagore	.....	1,336 0 0	.....	1,336 0 0	
	Monair	.....	940 0 0	.....	940 0 0	
	Barh	.....	2,238 0 0	.....	2,238 0 0	
	Mohamedpore	.....	1,408 0 0	.....	1,408 0 0	
	Mokameh	.....	2,198 0 0	.....	2,198 0 0	
	Futwah	.....	2,396 0 0	.....	2,396 0 0	
	Bykutpore	.....	808 0 0	.....	808 0 0	
	Nowadah	.....	874 0 0	.....	874 0 0	
	Behar and Sasaral	.....	6,788 0 0	.....	6,788 0 0	
Gya	Gya	.....	13,420 0 0	.....	13,420 0 0	
	Pearee	.....	1,290 0 0	.....	1,290 0 0	
	Sherghotl	.....	1,030 0 0	.....	1,030 0 0	
	Jehanabad	.....	520 0 0	.....	520 0 0	
	Daoodnuggur	.....	1,773 0 0	.....	1,773 0 0	
	Huswa and Panchu	.....	782 0 0	.....	782 0 0	
	Runjowli	.....	370 0 0	.....	370 0 0	
	Nowadah	.....	475 0 0	.....	475 0 0	
	Futtehpore	.....	370 0 0	.....	370 0 0	
	Aurungabad	.....	422 0 0	.....	422 0 0	
	Obrah	.....	316 0 0	.....	316 0 0	
	Nuboonuggur	.....	316 0 0	.....	316 0 0	
Tirhoot	Mozufferpore	.....	6,968 0 0	.....	6,968 0 0	
	Durbhunga	.....	8,105 0 0	.....	8,105 0 0	
	Roserah	.....	1,658 0 0	.....	1,658 0 0	
	Madhoobunnee	.....	1,456 0 0	.....	1,456 0 0	
	Hajeepore	.....	2,982 0 0	.....	2,982 0 0	
	Lalgunge	.....	2,576 0 0	.....	2,576 0 0	
Shahabad	Arrah	.....	5,219 8 0	.....	5,219 8 0	
	Jugdishpore	.....	627 0 0	.....	627 0 0	
	Buxar	.....	1,755 0 0	.....	1,755 0 0	
	Doomraon	.....	1,395 0 0	.....	1,395 0 0	
	Sasseram	.....	3,582 0 0	.....	3,582 0 0	
	Bhuboosh	.....	876 0 0	.....	876 0 0	
	Chenaree	.....	417 0 0	.....	417 0 0	
	Bhujpore	.....	900 0 0	.....	900 0 0	
	Chowsah	.....	432 0 0	.....	432 0 0	
	Jehanabad	.....	279 0 0	.....	279 0 0	
	Hatta	.....	210 0 0	.....	210 0 0	
	Chund	.....	108 0 0	.....	108 0 0	
	Nasseergunge and Hurrihurgunge	.....	648 0 0	.....	648 0 0	
Sarun	Chuprah	.....	8,512 0 0	.....	8,512 0 0	
	Revilgunge	.....	2,923 0 0	.....	2,923 0 0	
	Sewan	.....	1,786 0 0	.....	1,786 0 0	
Chumparun	Motiharee	.....	528 0 0	.....	528 0 0	
	Bettiah	.....	2,186 0 0	.....	2,186 0 0	
Monghyr	Monghyr	.....	10,372 0 0	.....	10,372 0 0	
	Jamalpore	.....	3,336 0 0	.....	3,336 0 0	
Bhagulpore	Bhagulpore	.....	8,994 0 0	.....	8,994 0 0	
	Colgong	.....	633 0 0	.....	633 0 0	

MUNICIPAL POLICE.—(*Concluded.*)

Budget Estimate for the year 1874-75.

District.	Name of Municipality.	Cost of Force. Included in District Executive Police.	Cost of Force. Exclusive of District Executive Police.	Amount payable by Government.	Amount payable by Municipality.	Remarks.
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
Purneah ...	Purneah	.....	6,556 0 0	.....	6,556 0 0	
	Kissengunge and Khagrah	.....	2,588 0 0	.....	2,588 0 0	
	Raneegunge	.....	792 0 0	.....	792 0 0	
Sonthal Pergunnahs ...	Deoghur	.....	802 0 0	.....	802 0 0	
Cuttack ...	Cuttack	.....	6,386 0 0	.....	6,386 0 0	
	Cuttack Cantonment	.....	969 0 0	.....	969 0 0	
	Kendraparah	.....	762 0 0	.....	762 0 0	
	Jajpore	.....	976 0 0	.....	976 0 0	
Pooree ...	Pooree...	.....	4,911 0 0	.....	4,911 0 0	
Balasore ...	Balasore	.....	2,451 0 0	.....	2,451 0 0	
Hazareebagh ...	Hazareebagh	.....	1,386 0 0	.....	1,386 0 0	
	Chuttra	.....	1,531 0 0	.....	1,531 0 0	
	Echak...	.....	1,056 0 0	.....	1,056 0 0	
	Hazareebagh Cantonment	.....	396 0 0	.....	396 0 0	
Lohardduggah ...	Ranchee	.....	1,716 0 0	.....	1,716 0 0	
	Dorunda	.....	211 0 0	.....	211 0 0	
	Lohardduggah	.....	722 0 0	.....	722 0 0	
	Gurwah	.....	633 0 0	.....	633 0 0	
Manbhoom ...	Purulia	.....	965 0 0	.....	965 0 0	
	Jhaldah	.....	475 0 0	.....	475 0 0	
	Manbazar	.....	369 0 0	.....	369 0 0	
	Raghoonathpore	.....	660 0 0	.....	660 0 0	
	Total	7,020 0 0	5,28,486 5 4	37,130 4 0	4,98,376 1 4	

Bengal Police Office;
Fort William,
The 20th November 1873.

J. PATERSON, *Colonel,*
Offg. Inspector-General of Police, L. P.

No. 1085C., dated Calcutta, the 3rd February 1874.

From—H. A. MANGLES, ESQ., Offg. Accountant-General, Bengal,

To—The Secretary to the Government of Bengal, Revenue Department.

IN continuation of my No. 1045C, dated 27th ultimo, I have the honor to forward herewith copy of a supplementary budget estimate for 1874-75, received from the Inspector-General of Police, Lower Provinces, for Petty Construction and Repairs and Accoutrements, amounting to Rs. 6,045, as noted on the margin.

	Rs.
Petty Construction ...	3,980
Accoutrements ...	2,065
	6,045

2. The Inspector-General of Police has also furnished a statement (copy herewith) of the new buildings for which he entered Rs. 20,551 in his budget estimate for 1874-75, in addition to the sum of Rs. 49,000, but which I did not include for the reason stated in paragraph 9 of my letter above quoted. The details show that with the exceptions noted on the margin, the expenditure is below Rs. 1,000 in each case, but it seems to be still doubtful whether it will not be covered by the sum of Rs. 24,000 specially reserved for new buildings.

Police Station at Motiharee. Rs. 1014, additional amount required to complete the building.
Purneah Sudder Thana Rs. 1,591
Police Station at Ramghur Rs. 1,100.

Supplementary Budget for the year 1874-75.

Items.	Description.	Amount.	Total amount.	REMARKS.
	Police buildings required for the Cuttack District.	Rs. As. P.	Rs. As. P.	
	New station house at Cuttack Rs. 1,000			
	Ditto Tertole 1,000	2,000 0 0	.....	*Vide* Government order No. 5030, dated 19th November 1873.
	New police buildings required for the Sylhet District.			
Construction of Police buildings.	Lattoo Barrack ... 365	.....	.....	*Lattoo.*—This station will have to be removed to Karimgunge, the head-quarters of a new sub-division.
	Ditto Cutcherry ... 250			
	Luskerpore Barrack ... 250	.....	.....	*Luskerpore.*—This station will have to be removed to Hubeegunge, the head-quarters of a new sub-division.
	Ditto Cutcherry ... 250			
	Chattuck Barrack ... 365	.....	.....	*Chattuck, Abidabad.*—The present barracks are too old and rotten to be worth repairing.
	Abidabad ditto ... 250			
	Tazpore Cutcherry ... 250	..... 1,980 0 0	..... 3,980 0 0	*Tazpore.*—The present cutcherry building is a wretched shed, which was merely run up as a temporary measure at a time when it was not decided whether the station should remain as it was, or converted into an out-post.
Accoutrements ...	Waist-belts, bayonets, scabbards, pouches cap-pockets, frogs, tents, &c....	1,520 15 6	.....	These articles are urgently required for the Hazareebagh district.
	Shoulder-belts, frogs, cap-pockets, &c.	543 10 6	2,064 10 0	Ditto ditto for Garo Hills.
	Total ...		6,044 10 0	

BENGAL POLICE OFFICE;
FORT WILLIAM,
The 24th January 1874.

J. PATERSON, *Colonel,*
Offg. Inspector-General of Police, L. P.

Statement showing new Police buildings absolutely required, for which provision has been made in the Budget for 1874-75.

Names of Districts.	New buildings required.	Cost of each.	Total cost.	REMARKS.
		Rs. A. P.	Rs. A. P.	
Chumparun ...	Police Station at Motiharee ...	1,014 0 0	.....	This is an additional sum required to complete the building, *vide* Government order No. 3938, dated 27th August 1873.
	New outpost at Peepra Bazar village.	74 0 0	.....	*Vide* Government order No. 5180, dated the 28th November 1873, sanctioning the transfer of outpost Dekhato Peepra Bazar.
			1,088 0 0	
Tipperah ...	Police station at Kashba ...	1,000 0 0	.....	Sanctioned in Government order No. 4728, dated 25th October 1873.
			1,000 0 0	
Purneah ...	Purneah Sudder Thana ...	1,591 0 0	.....	For thoroughly repairing the building according to an estimate drawn up by the Executive Engineer and submitted by the Magistrate.
			1,591 0 0	
Hazareebagh ...	Police Station at Ramghur ...	1,100 0 0	.....	The present buildings were condemned so far back as December 1867, as being very badly situated and constructed.
			1,100 0 0	
Julpigoree ...	Police buildings at Julpigoree Sudder Station, consisting of one reserve barrack, one hospital with a native doctor's quarters and dispensary, and one sowar's stable with cook-rooms attached to each.	1,648 0 0	.....	*Vide* Government order No. 4851, dated the 6th November 1873.
	One barrack and one cutcherry with cook-rooms of the following six stations and one outpost			
	Rs. A. P.			
	Fukeergunge 603 14 0			
	Boda 603 14 0			
	Siligoree 603 14 0			
	Mymagoree 603 14 0			
	Allipore 603 14 0			
	Fallacottah 603 14 0			
	Patgram 603 14 0	4,227 2 0		
	One barrack with cuttcherry in the same house with cook-rooms attached thereto for the following two outposts.			
	Rs. A. P.			
	Dhapgoree 381 15 0			
	Titalyah 381 15 0	763 14 0		
			6,638 0 0	
Dinagepore ...	Police Hospital	850 0 0	.....	Government order No. 4816, dated the 1st November 1873.
	Lines cook-shed	286 0 0		
	Guard-house at Raneegunge ...	266 0 0		
	New cutcherry at Nawabgunge ...	473 0 0		
			1,875 0 0	
Goalparah ...	A cook-shed at the head-quarters reserve.	207 10 9	.....	An additional cook-shed is necessary.
			207 10 9	
Chittagong ...	Cutcherry house of the Banskally outpost.	106 0 0	.....	The present buildings are very old and tumbling down, and their reconstruction on their present sites is strongly recommended by the Magistrate and Commissioner.
	Ditto ditto Satkania outpost	207 0 0		
	Constructing Hathazaree Police cutcherry house.	212 0 0		
	Ditto Kutubdia Ditto ...	151 0 0		
	Ditto Teknaaf outpost ...	261 7 9		
			937 7 9	
Jessore ...	New building at Kotechandpore ...	641 0 0	.....	The present buildings which had become rotten some years back are now in hopelessly dilapidated condition and it would be only wasting money to repair them.
	Ditto „ Jhenida ...	641 0 0		
	Ditto „ Soilcopa ...	641 0 0		
	Ditto „ Magoorah ...	641 0 0		
			2,564 0 0	
Pooree ...	Gope Station	1,156 0 0	.....	Government order No. 5417, dated the 18th December 1873.
			1,156 0 0	
Shahabad ...	A building for outpost at Chynepore.	191 4 7	.....	Government order No. 3526, dated the 11th June 1872.
	Ditto ditto at Koree ...	191 4 7	.....	Government order No. 2146, dated the 24th April 1873.
			382 9 2	
	Carried over ...	.....	.....	

Names of Districts.	New buildings required.	Cost of each.	Total cost.	REMARKS.
		Rs. As. P.	Rs. As. P.	
	Brought over ...	.....	.....	
Moorshedabad ...	A guard-house and bungalow at Dowlut Bazar.	1,000 0 0	.....	Destroyed by fire.
	2 Cook-sheds for Soojagunge, at Rs. 90 each.	180 0 0	.....	These are very urgently required.
	2 Cook-sheds for Shahanagur, at Rs. 90 each.	180 0 0	.....	
	2 Cook-sheds for Assanpore at Rs. 45 each.	90 0 0	.....	
	2 Cook-sheds for Gokura at Rs. 45 each.	90 0 0	.....	
	2 Cook-sheds for Dewansarf at Rs. 45 each.	90 0 0	.....	
			1,630 0 0	
Gya	Bela outpost	160 0 0	.....	The Commissioner and the Magistrate state that these are urgently required.
	Muckdumpore outpost ...	160 0 0	.....	
	Sowar's-shed at Tehta ...	30 0 0	.....	
	Ditto „ Jehanabad ...	30 0 0	.....	
			380 0 0	
	Total ...	.....	20,550 11 8	
	Rs. A. P.			
	Major works ... 8,509 0 0			
	Minor works ... 12,041 11 8			
	Total new buildings 20,550 11 8			

BENGAL POLICE OFFICE;
FORT WILLIAM,
The 19th January 1874.

H. RABAN,
For Offg. Inspector-General of Police, L. P.

R. P. D.

Pages 17 to 42. Col. Rabani's report on the Chittagong Hill Police. No more copies of the report are available

No. 1313, dated Fort William, the 18th February 1874.

From—Colonel J. R. Pughe, Inspector-General of Police, Lower Provinces,
To—The Secretary to the Government of Bengal, Judicial Department.

In continuation of my No. 585, dated the 24th ultimo, I have the honor to forward herewith my second Supplementary Budget Estimate for the financial year 1874-75.

Supplementary Budget Estimate for the year 1874-75.

Items.	District.	Description.	Amount.	Total amount.	Remarks.
			Rs.	Rs.	
Boat Establishment ...	Backergunge ...	1 Engine-driver at Rs. 25 per month...	300		Cost of establishment of steam launch constructed for the district of Backergunge,—*vide* Government order No. 215, dated 28th January 1874.
		1 Assistant do. „ 16 „ ...	192		
		2 Seacunnies „ 14 each „ ...	336		
		1 Stoker „ 18 ...	216	1,044	
		Total ...	...	1,044	

Bengal Police Office;
Fort William,
The 18*th February* 1874.

J. R. Pughe, *Col.*,
Inspector-General of Police, L. P.

D. E. J.

RESOLUTION.

FINANCIAL DEPARTMENT.

Calcutta, the 2nd May 1874.

READ—

A letter from the Accountant-General, No. 1045C, dated the 27th January 1874, submitting the police budget estimates for the year 1874-75, with detailed explanations.

Read also the following letters from the Inspector-General of Police:—

(1) Letter No. 479, dated 19th January, submitting a list of new buildings, the aggregate cost of which, Rs. 20,555-11-8, has been included by him in the police budget.

(2) Letter No. 585, dated 24th January, submitting a supplementary budget estimate on account of petty constructions and repairs, and cost of accoutrements.

Read further—

A letter from the Accountant-General, No. 1085C, dated 3rd February, forwarding a copy of the above two estimates submitted by the Inspector-General of Police.

Read also—

A letter No. 69, dated 6th January last, from the Acting Inspector-General of Police, enclosing a report on the Chittagong Hill Police by Colonel Raban; and a letter No. 1313, dated 18th February 1874, from the Inspector-General of Police, forwarding a further supplementary estimate for the cost of the crew of the steam-launch to be employed in Backergunge.

1. The following table distributes the figures under the main heads into which the police estimates are divided; the entries which have been made to provide for petty construction and repairs under District Police and Frontier Police are deducted in the table, as it will be more convenient to deal with this provision in one view below:—

Budget Heads.	Actuals of 1872-73.	Sanctioned estimate for 1873-74.	Local estimate for 1874-75.	Estimate as passed by the Accountant-General for 1874-75.	Deduct amount entered for petty construction and repairs or new buildings as entered in Accountant-General's estimates.	Accountant-General's estimate reduced by deduction of items in column 6.	Addition or deduction made in accordance with the following remarks.	Estimate exclusive of petty construction and repairs.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Presidency Police	1,57,765	1,65,630	71,922	1,66,877	.....	.....	.....	1,66,877
Suburban "	1,03,879	93,570	92,053	92,053	.....	.....	.....	92,053
Provincial Superintending Officers.	1,23,467	1,17,800	1,18,956	1,18,296	.....	.....	—1,730	1,16,566
District Police Force	39,29,808	41,99,600	42,47,733	41,95,451	56,000	41,39,451	—4,260	41,35,191
Frontier Police	1,59,822	1,61,300	1,63,035	1,29,500	600	1,28,900	+39,000	1,67,900
Government contribution to Municipal Police.	34,905	40,500	37,130	37,130	.....	.....	.....	37,130
Government contribution to Railway Police.	29,401	29,800	29,773	29,773	.....	.....	.....	29,773
Total ...	45,39,047	48,08,200	47,60,602	47,69,080	—56,600		+33,010	47,46,490

The main increase and decrease shown in the Accountant-General's estimate for 1874-75, as compared with the sanctioned budget estimate of 1873-74 in the detailed items, are noticed below. The items entered as provision for petty construction and repairs under several of the headings, and for "new buildings" under District Executive Police, are passed over without remark for the present. These items will be dealt with together at the close of this Resolution.

2. *Presidency Police.*—There is an increase of Rs. 749 in the Government contribution to the Calcutta Police, from Rs. 96,731 to Rs. 97,480. The budget of the Justices showing this increased expenditure has been already approved by the Lieutenant-Governor.

3. There is also an increase (amounting to Rs. 1,544) in the aggregate Government contribution to the cost of the River Police from Rs. 8,517 to Rs. 10,061. This is owing to the higher salaries sanctioned for the Superintendents and Inspectors, the increase amounting to Rs. 2,580, and to the provision of Rs. 5,940 for a steam-launch. Against these are set off Rs. 1,344, the amount by which the crew establishment has been reduced, and also Rs. 1,000, which was provided for in the budget for 1873-74, on account of petty repairs and constructions, and in place of which there is no corresponding entry in the present budget. These items leave the total increased cost of the River Police for the year at Rs. 6,170, of which one-fourth falls on the Government contribution.

4. There are slight decreases under some other heads of the Presidency Police estimates. The Lieutenant-Governor accepts the estimates as submitted by the Accountant-General.

5. *Suburban Police.*—His Honor also accepts the Accountant-General's estimates for the Suburban Police, which show a decrease of Rs. 1,517 in the Government contribution, owing to reductions in different items under the head of contingencies.

6. *Provincial Superintending Officers.*—The estimate under this head, is reduced by Rs. 1,730, the provision for the Provincial Superintending Officers of Assam being struck out. The sanctioned item will be Rs. 1,16,566 instead of Rs. 1,18,296.

7. *District Police Force.*—The Accountant-General's estimate for 1874-75, as compared with the sanctioned estimate of 1873-74, shows a decrease in the aggregate of Rs. 4,149, from Rs. 41,99,600 to Rs. 41,95,451, which is accounted for in the main by the following variations in details. There is an increase of Rs. 1,200 under the head of salaries of the executive department. This is explained to be owing to the promotion of Mr. A. H. James from the 1st grade of assistants, to the 5th grade of district superintendents. But as this promotion was sanctioned to fill an existing vacancy in the service, it can make no difference in the strength or cost of the entire establishment. As, however, the number of assistant superintendents, for whom provision is made in the budget, falls short of the sanctioned strength, the entire estimate under this head is passed.

8. Under *Establishments* the estimate has risen by Rs. 38,357, from Rs. 31,06,813 to Rs. 31,45,170.

The increase is chiefly to be found under inspectors (about Rs. 3,000); sub-inspectors (about Rs. 4,000); head constables (about Rs. 5,000); and constables about Rs. 26,000. These increases are due mainly—

(1) to the augmented strength of the Garo Hills Police;

(2) to the amalgamation of the Sylhet and Cachar frontier force with the district police;

(3) to the addition of 12 constables to the strength of the Jorehaut sub-division in Seebsagor. From the total provision for establishment as passed by the Accountant-General must, however, be made a deduction of Rs. 600 on account of the transfer of a 1st grade inspectorship from the regular police force to the frontier police, in exchange for a 2nd grade appointment, in consequence of the promotion of Mr. Rozario of the Chittagong Hill Tracts, lately sanctioned by the Lieutenant-Governor, to the 1st grade to fill a vacancy in that grade.

9. Under *Contingencies* the total estimate is Rs. 25,201 below that of 1873-74 (Rs. 3,88,000 instead of Rs. 4,13,201). The difference is mainly

accounted for as follows. For the purchase of tents and accoutrements, the Accountant-General estimates a total expenditure of Rs. 15,660. The Inspector-General of Police has made a supplementary application for Rs. 2,064-10-0. The total sum applied for, therefore, is Rs. 17,724-10-0. Last year Rs. 10,000 were sanctioned for this item, but no portion of this grant appears to have been spent. As it seems that the accoutrements now in use are very old, and must be renewed, the Lieutenant-Governor is pleased to allot Rs. 12,000 for this item of expenditure.

The reductions which the Accountant-General has made in other contingent items are as follows :—

	Sanctioned estimates, 1873-74.	Local estimate.	Budget Estimate by Accountant-General.	Reduction on sanctioned estimates, 1873-74.
	Rs.	Rs.	Rs.	Rs.
Good-conduct money	20,677	21,073	10,600	10,077
Country stationery	20,360	20,785	19,000	1,360
Office expenses and Miscellaneous	73,980	75,507	67,065	6,915
Oil for lighting	16,581	16,738	15,800	781
Total ...	1,31,598	1,34,103	1,12,465	19,133

The Lieutenant-Governor accepts the Accountant-General's figures, as also the following reductions under other items, proposed by him :—

	Sanctioned estimates, 1873-74.	Local estimate of 1874-75.	Proposed by Accountant-General for 1874-75.	Deduction on sanctioned estimates, 1873-74, as proposed by Accountant-General.
	Rs.	Rs.	Rs.	Rs.
Travelling Allowances ...	84,850	85,925	76,500	8,350
Service postage stamps ...	51,555	44,185	41,400	10,155
Total ...	1,36,405	1,30,110	1,17,900	18,505

10. *Municipal Police.*—Under this head, there is a decrease on the Government contributions to Municipal Police Force of Rs. 3,370, from Rs. 40,500 to Rs. 37,130, which is accepted.

11. *Frontier Police.*—The aggregate estimate is reduced by the Accountant-General, from Rs. 1,61,300 to Rs. 1,29,500, or Rs. 31,800, of which Rs. 23,870 are accounted for by the transfer of the cost of the Sylhet and Cachar Frontier Police to the head of District Police, the two forces having been amalgamated. The Chittagong Frontier Police remains on the estimate. The Accountant-General has made certain slight modifications upon the local estimates, which are accepted.

The Accountant-General has allowed Rs. 26,000 only under the three items of Office Expenses, Boat Establishments, and Miscellaneous; but on Colonel Raban's special report of the result of his deputation to the Hill Tracts, the Lieutenant-Governor has sanctioned the expenditure of Rs. 65,000 in lieu of the Rs. 26,000 to meet the entire cost of provisioning the Hill Force, on the understanding that out of this large expenditure estimated for by Colonel Raban, Rs. 25,000 will be paid by the men themselves, leaving a net cost of Rs. 40,000. The gross expenditure Rs. 65,000 will therefore appear in the estimates as a charge, against which Rs. 25,000 will be entered *per contra* as a receipt. A further sum of Rs. 15,000 has been sanctioned by the Lieutenant-Governor for Godowns and Barracks in the Chittagong Hill Tracts, which is,

however, omitted here; it will be dealt with below together with the general provision for Constructions and Repairs.

The sum of Rs. 600, deducted from the estimate for the District Police Force, as per paragraph 8 above, must be added to the Frontier Police estimate.

12. *Railway Police.*—The Accountant-General's estimates under this head are approved, being practically for the same amount as for 1873-74.

13. *Repairs and Constructions of Buildings.*—The estimates for petty constructions and repairs of buildings under District Police and Frontier Police are entered as follows by the Accountant-General:—

	Rs.
Under District Executive Police	56,150
„ Frontier Police	600
Total ...	56,750

These items have hitherto been thrown out of consideration in reviewing the provision made under the different heads; and as communications have been received which involve modifications of these figures, the Lieutenant-Governor will consider the grants for buildings and repairs without reference to the original figures of the Accountant-General's estimate.

With his letter No. 7389, dated 1st October 1873, the Inspector-General of Police submitted an estimate aggregating Rs. 49,000, of which Rs. 25,000 were to be placed at the disposal of the Commissioners of Divisions, for petty constructions and repairs of police buildings; and Rs. 24,000 were to be reserved for new works, to be sanctioned by the Inspector-General and the Government. The proposal was sanctioned in Mr. Crawfurd's letter No. 9668 (Judicial Department), dated 20th October 1873, "subject to any orders which may be passed hereafter as to the total amount of the Budget Grant."

Subsequently, the Inspector-General of Police* sent up to the Government, in the Judicial Department, a detailed list of "Police Buildings absolutely required," amounting to Rs. 20,551. A duplicate of the detailed estimate was also sent up by him to the Accountant-General; and in a supplementary estimate sent up to the same officer, dated 24th January 1874, the Inspector-General of Police has added Rs. 3,980 to his requisition for Police Buildings. In addition to this, the Lieutenant-Governor has already sanctioned an expenditure of Rs. 15,000, on the construction of Godowns and Barracks in the Chittagong Hill Tracts.

* No. 479, dated 19th January 1874.

The Lieutenant-Governor is pleased to make the following grants for all constructions and repairs of Police Buildings:—

	Rs.
Petty constructions and repairs, to be executed under orders of Divisional Commissioners	25,000
Petty constructions and repairs, to be executed under orders of Inspector-General of Poilce, or Government, as above ...	25,000
Total ...	50,000
Petty constructions and repairs, assignment to Department of Public Works' Budget for Public Buildings	50,000
Total ...	1,00,000

14. The estimate of disbursements as modified in accordance with the foregoing remarks would stand at Rs. 47,46,490, against Rs. 48,08,200. It has been ascertained from the Accountant-General, however, that the amount actually expended in 1873-74, was about Rs. 44,00,000. It will be safe to place the grant of 1874-75 at Rs. 46,96,000, which leaves a margin of nearly three lakhs over the actual expenditure of 1873-74 to meet new projects and arrangements by the ordinary growth of expenditure. The Accountant-General will give the necessary instructions for distributing this expenditure among the minor heads of the service.

15. The estimate of receipts for 1874-75 amounts to Rs. 34,000, to which must be added Rs. 25,000 as ordered in paragraph 11, making a total of Rs. 59,000. The Accountant-General has entered Rs. 20,500 as the amount of the estimate as passed for 1873-74, but the actual amount was Rs. 78,200, as will be seen by a reference to the Resolution on the Police Estimates, dated 10th March 1873. The difference is caused by the item of Rs. 57,000 "Recoveries from policemen on account of clothing," which the Accountant-General has deducted from the figures of 1873-74, in his present estimate for 1874-75.

16. The estimates as now sanctioned for the Police Department compared with those sanctioned for 1873-74, stand as below:—

	As sanctioned for 1873-74.	As sanctioned for 1874-75.	Difference in 1874-75.
Total grant exclusive of assignment to Department of Public Works, as per paragraph 14 of this Resolution	48,08,200	46,96,000	—1,12,200
Assignment to Department of Public Works for Police Buildings	66,175	50,000	—16,175
Gross charges	48,74,375	47,46,000	1,28,375
Deduct estimated receipts, as per paragraph 15 of this Resolution	78,200	59,000	—19,200
Estimated net cost of Police Department ...	47,96,175	46,87,000	1,09,175

By order of the Lieutenant-Governor of Bengal,

H. L. DAMPIER,

Secretary to the Govt. of Bengal.

No. 1263*a*.

COPY of this Resolution forwarded to the Inspector-General of Police for information, with an intimation that this Resolution is to be substituted for the copy sent with endorsement No. 832, dated 24th March 1874.

No. 1263*b*.

COPY of this Resolution forwarded to the Accountant-General for information and guidance, with an intimation that this Resolution is to be substituted for the copy sent with endorsement No. 833, dated 24th March 1874.

No. 1263*c*.

COPY of this Resolution forwarded to the Judicial (Police) Department of this office for information, with an intimation that this Resolution is to be substituted for the copy sent with endorsement No. 834, dated 24th March 1874.

By order of the Lieutenant-Governor of Bengal,

R. KNIGHT,

Asst. Secy. to the Govt. of Bengal.

CALCUTTA,
The 2nd May 1874.

No. 1108C., dated Calcutta, the 9th February 1874.

From—H. A. MANGLES, ESQ., Officiating Accountant-General, Bengal,
To—The Secretary to the Government of Bengal, Revenue Department.

I HAVE the honor to forward herewith the budget estimate of the Jail Department for 1874-75, together with a copy of the transmitting letter from the Inspector-General of Jails, Lower Provinces, explaining generally the principles on which the estimate has been prepared.

2. *Inspection and General Superintendence.*—Provision has been made for the increase of establishment, sanctioned for the Inspector-General's office, under the orders of Government No. 605, dated 11th February 1873, and for the first annual increase of salary of the Inspector-General, but there is a slight over-estimate on the latter account, as the increase commences from 1st April, and will therefore only be drawn for eleven months. I have made a small reduction in the amount entered for office expenses, with reference to the sanctioned allotment for the present year and the actual expenditure of 1872-73.

3. *Central Jails.*—The increase under the several heads is chiefly for the Rajshahye jail, transferred from district jails, as it is proposed to raise it to the position of a second-class central jail. A larger amount is required to cover the salaries now drawn by the Superintendents of the Hazareebagh and Midnapore jails, and for the annual increase of the Deputy Superintendent of the Alipore jail, as also for the pay of jailors, which has been raised by Government in orders No. 5003, dated 5th December 1873, consequent on the abolition of commission on jail manufacture profits, and for native writers, hitherto included in the allotment for purchase of raw materials. The estimate for rations is explained by the Inspector-General, in the 8th paragraph of his letter, to have been fixed with reference to a probable increase in the number of prisoners on account of the pressure of want in many districts, and to the present high price of provisions, which will entail a greater cost per head in maintaining them, due allowance being made for so much of the rice already purchased for storage as is likely to be on hand on 1st April next. No separate provision was made this year for cost of medical stores; I have therefore estimated for it with reference to the actual charge in 1872-73.

4. *Convict Camps and temporary Central Jails.*—The figures under this head, which are for the Dehri Convict Camp, have hitherto been included with central jails, but are now separately shown in accordance with the classification prescribed by the Comptroller-General, and sanctioned by the Government of India in Financial resolution No. 2452, dated 17th April 1873. The increase over the grant for the present year is under the head of rations, arising from the present high price of provisions, a slight decrease being made in the number of prisoners expected to be confined in the camp.

5. *District Jails Establishments.*—The decrease under Superintendents arises from the transfer to central jails of the allowance for the Rajshahye and Hazareebagh district jails; to no provision being required for the Doomka jail; and to the Burdwan jail having been placed in the third class. Against these savings there is a new provision of Rs. 50 per mensem to the medical officers in charge of the Julpigoree and Seebsaugor jails. The larger amount under fixed executive staff is for the increased pay of jailors and for native writers, as explained under central jails. A special provision is made for the commencement of the arrangement sanctioned by Government of substituting warders for police-guards over jails and lock-ups. The change is expected to be carried out in one-half of the lock-ups and one-third of the jails during 1874-75, and the cost sanctioned by the Government is an increase of 10 per cent. on the present expenditure in both the police and jail departments. The details of the arrangement are fully stated in paragraph 11 of the Inspector-General's letter. No deduction on this account appears to have been made in the Police budget.

6. *District Jail-supplies.*—Provision has been made for a larger number of prisoners, and for the increased cost of maintenance, in consequence of the high price of provisions. An increase is also made under hospital charges and clothing "in anticipation of a larger amount of sickness amongst prisoners who commit crime under pressure of want with the view of finding relief in jail." The entry under cost of land is to meet expenditure in Tipperah (Rs. 2,800), where it is proposed to acquire the land on which the jail is situated, and in Midnapore (Rs. 400), of which no particulars have been given by the Collector.

7. The Inspector-General has reproduced the allotment sanctioned for the erection of tread-mills and cranks in the present year without affording any explanation as to the necessity for the provision. I have accordingly disallowed the entry, there being nothing to show that it is the intention of Government to introduce a greater number of tread-mills or cranks than have already been provided for. An amount has been entered to meet the charge for medical stores supplied during the year.

8. *Jail Manufactures.*—The smaller provision for purchase of raw materials is chiefly due to a decrease under the Alipore jail, based on the expenditure of the past three years, and to the transfer to the head of establishments of the charge for jail writers. I have had to make an entry for rent of land for jail gardens, as also for the estimated cost (Rs. 1,050) of two plots of land required for the garden of the Meetapore jail. The increased provision for the Alipore jail press establishment is on account of the biennial increase of the engineer, and the annual increase of the overseer and clerks.

9. *Receipts.*—The realizations from sale of jail manufactures are estimated with reference to the actual receipts of 1872-73. The Alipore, Presidency, and Hazareebagh jails show a falling off of nearly Rs. 27,000, as compared with the estimate for the present year; the remaining decrease is due to fluctuations under district jails. I have slightly raised the estimate of the Alipore jail press with reference to recoveries made for work done by the press in supplying forms for local funds. The entries for convict labour and miscellaneous are based on the receipts of 1872-73.

GRANT II.—JAILS.

EXPENDITURE.

Budget Estimate for the year 1874-75.

	Local Estimate.	Actuals, 1872-73.	Sanctioned grant, 1873-74.	Estimate, 1874-75.
ABSTRACTS.	Rs.	Rs.	Rs.	Rs.
Inspection and general superintendence ...	45,836	41,186	41,800	44,936
Central jail and house of correction ...	3,76,782	3,11,395	3,21,982	3,79,910
Convict camps and temporary central jails...	68,474	67,153	62,618	68,224
District jails.—Establishments ...	1,89,833	1,69,732	1,73,000	1,94,000
District jails.—Supplies ...	4,69,395	5,06,918	4,40,100	4,57,400
District jails.—Manufactures ...	6,40,797	5,86,069	7,09,000	6,42,430
TOTAL ...	17,91,117	16,82,453	17,48,500	17,86,900
Net Increase in 1874-75. Rs. 38,400.				

Numbers. 1873-74.	Numbers. 1874-75.		Local Estimate.	Actuals, 1872-73.	Sanctioned grant, 1873-74.	Estimate, 1874-75.
		INSPECTION AND GENERAL SUPERINTENDENCE.				
		Salary.	Rs.	Rs.	Rs.	Rs.
1	1	Inspector-General ...	25,200	24,000	24,000	25,100
1	1	Personal Assistant to Inspector-General ...	4,200	.....	.....	4,200
		Establishment. Total ...	29,400	24,000	24,000	29,300
14	16	Clerks ...	9,060	11,852	11,040	9,060
8	8	Servants ...	576		576	576
		Contingent charges. Total ...	9,636	11,852	11,616	9,636
		Office expenses and miscellaneous ...	2,000	709	1,184	1,200
		Country stationery ...	.....	223	.....	.....
		Travelling Expenses.				
		Travelling allowances ...	3,000	2,446	3,000	3,000
		Postage Charges.				
		Purchase of Service Postage Stamps ...	1,800	1,956	2,000	1,800
		Total inspection and general superintendence ...	45,836	41,186	41,800	44,936
		CENTRAL JAILS AND HOUSE OF CORRECTION.				
		Establishment.				
7	8	Superintendents ...	55,200	55,597	48,000	55,200
40	45	Fixed executive staff ...	33,115	33,577	28,278	33,110
88	108	Fixed burkundauz staff ...	21,804		21,348	21,804
20	20	Servants ...	1,296		1,296	1,296
		Extra and temporary establishment ...	1,360	824	1,700	1,000
		Total ...	1,12,775	89,998	1,00,622	1,12,410
		Contingent Charges.				
		Rations ...	2,00,300	1,59,179	1,63,000	2,00,000
		Hospital expenses ...	12,657	12,330	11,370	12,700
		Clothing and bedding ...	31,250	23,186	29,500	30,000
		Petty construction and repairs ...	2,400	2,001	1,000	2,400
		Contingencies and miscellaneous ...	17,400	16,636	15,890	16,000
		Purchase of service postage stamps ...		286	200	400
		Travelling allowances ...		995	400	1,000
		Cost of medical stores ...	.....	6,784	.....	5,000
		Total ...	2,64,007	2,21,397	2,21,360	2,67,500
		Total central jails and house of correction ...	3,76,782	3,11,395	3,21,982	3,79,910
		Convict Camps and Temporary Central Jail.				
1	1	Superintendent ...	12,000	5,000	12,000	12,000
86	87	Establishment ...	12,324	.....	11,988	12,324
		Extra and temporary establishment ...	2,000	5,340	2,000	2,000
		Rations ...	32,000	10,043	26,000	32,000
		Hospital expenses ...	900	634	630	900
		Clothing and bedding ...	3,250	1,004	3,500	3,000
		Petty construction and repairs ...	3,500	43,216	4,000	3,500
		Office expenses and miscellaneous ...	2,500	2,016	2,500	2,500
		Total convict camps, &c. ...	68,474	67,153	62,618	68,224
		DISTRICT JAILS.				
		Establishment.				
42	41	Superintendents ...	38,700	38,953	42,000	38,700
281	296	Fixed executive staff ...	1,16,366	1,21,155	1,00,970	1,16,366
241	242	Fixed establishment ...	19,202		19,116	19,200
		Substitution of warders for police guards ...	8,200	.....	.....	8,200
		Extra and temporary establishment ...	7,365	5,179	7,000	7,534
		Total ...	1,89,833	1,65,287	1,69,086	1,90,000

Budget Estimate for the year 1874-75.—(Continued).

	Local Estimate.	Actuals, 1872-73.	Sanctioned grant, 1873-74.	Estimate, 1874-75.
Contingent Charges.	Rs.	Rs.	Rs.	Rs.
Travelling allowances	.....	744	1,500	700
Services postage stamps	.....	1,733	1,000	1,600
Office expenses and miscellaneous	.....	1,968	1,414	1,700
District jails, Total ...	1,[illegible],838	1,69,782	1,78,000	1,94,000
District Jail Supplies.				
Rations	3,36,000	3,72,357	3,10,000	3,36,000
Hospital expenses	11,810	18,031	10,800	11,800
Clothing and bedding	47,180	49,434	44,800	47,000
Cost of land	.....	.....	.....	3,200
Petty construction and repairs	18,005	24,522	23,000	18,000
Office and ground rent	36,400	8,304	1,500	3,000
Miscellaneous		37,692	30,000	33,400
Tread-mills, cranks, &c.	20,000	1,026	20,000	.....
Cost of medical stores	.....	5,552	.....	5,000
Total district jail supplies ...	4,69,395	5,06,918	4,40,100	4,57,400
Jail Manufactures.				
Purchase of raw materials	5,77,465	5,01,638	6,26,558	5,77,000
Jail writers	.....	12,659	.....	.....
Rent and compensation of land for jail gardens	.....	2,054	.....	3,000
Commission to jailors	.....	10,895	17,050	.....
Alipore Jail Press.				
Establishment...	12,432	11,246	11,802	12,480
Purchase of type and other press materials	50,900	47,577	53,500	50,000
Contingencies				
Total jail manufactures ...	6,40,797	5,86,069	7,09,000	6,42,430

III.—JAILS.

Receipts.

Budget Estimate for the year 1874-75.

	Local estimate.	Actuals, 1872-73.	Sanctioned grant, 1873-74.	Estimate, 1874-75.
	Rs.	Rs.	Rs.	Rs.
Sale proceeds of jail manufactures	7,04,500	7,34,924	8,42,600	7,95,000
Value of work executed at Alipore Jail Press	1,45,750	5,380	1,50,400	1,50,000
Hire of convicts, and value of irrigation labor performed by prisoners	.....	34,062	20,000	30,000
Miscellaneous	.....	3,336	.....	3,000
Total ...	9,40,250	7,77,702	10,13,000	9,78,000
Net decrease in 1874-75, Rs. 35,000.				

No. 527, dated Alipore, the 21st January 1874.

From—T. F. Bignold, Esq., Offg. Inspector-General of Jails, Lower Provinces,

To—The Accountant-General, Bengal.

I have the honor to forward herewith the budget estimates of charges and receipts in the Jail Department for the year 1874-75.

2. It is probable that the Jails of Assam will pass out of the jurisdiction of the Inspector-General of Jails, Bengal, but it appears necessary to include their expenditure in this budget, as the administration which will in future have to deal with them, is not yet formed. I have, however, in the summary shown the charges separately for greater convenience.

3. The following statement details the items of increase under each head of charge :—

	Central Jails.		District Jails.		
	Increase.	Decrease.	Increase.	Decrease.	
	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendents	5,400	.....	.....	1,500	
Fixed executive staff	3,253	.....	17,316	.....	
Fixed Burkandas staff	.....	96	638	.....	
Servants	.....	.....	.....	.....	
Extra establishment	.....	405	526	.....	
Increase of estimate of cost of rations	53,820	.....	1,18,430	.....	
Grain in store	21,000	.....	81,950	.....	
Net increase	32,820	.....	36,480	.....	
Hospital charges	1,242	.....	1,325	.....	
Clothing	150	.....	3,730	.....	
Petty repairs and works	.....	.....	.....	4,095	
Contingencies	190	.....	1,610	.....	
Total ...	42,554	.....	56,030	.....	Increase—
					98,584
General superintendence	3,836	.....	.....	.....	3,836
Increase of cost of guarding and superintending prisoners ...	8,200	.....	.....	.....	8,200
					1,10,620
Tread-mills, cranks, &c.	.....	.....	.....	.....	Decrease—
Manufactures	.....	31,963	.....	17,130	49,093
Alipore Jail Press	.....	2,060	.....	.....	2,060
Commission	.....	10,280	.....	6,770	17,050
					68,203

Net increase	42,417
Advance for grain deducted	1,02,950
Gross increase	1,45,367

4. For the executive superintendence of jails, an expenditure of Rs. 1,05,900 will probably have to be incurred, being an increase of Rs. 3,900 on the estimate of 1873-74, the causes of which are—an increase of Rs. 1,800 to the allowance of the superintendent of the Rajshahye jail, recommended for the sanction of the Government, on account of the proposed elevation of the jail to the position of a second-class central jail; Rs. 1,200 to cover the pay of Rs. 1,000 per mensem drawn by Major Hitchins, superintendent of the jail at Hazareebagh; provision of an allowance of Rs. 50 per mensem to the medical officers in charge of the Julpigoree and Seebsaugor jails, and an increase of Rs. 1,200 for the salary of the superintendent of the Midnapore central Jail, Rs. 50 per mensem of which is to cover travelling allowance sanctioned in Government order No. 3858, dated 28th November 1871, and Rs. 50 as increase of pay. These additional items amount to Rs. 7,200, while, on the other hand, no allowance is provided for the superintendentship of the Nya Doomka jail (Rs. 600); that of the superintendent of the Burdwan jail is reduced by Rs. 300, the jail having been placed in the third class; and there is a reduction of Rs. 600 in the sum entered as salary of the superintendent of the Bhagulpore central jail, an unnecessarily large amount having been provided last year.

5. The increase for "fixed executive staff-jailors, naib-jailors, and writers, is Rs. 20,569, of which Rs. 7,036 are on account of the increase of jailors' salaries sanctioned by Government in orders No. 5003, dated 5th December 1873, in lieu of commission; Rs. 11,760 are due to the inclusion of the pay of writers, formerly included in the manufacture grant, from which an equivalent reduction has been made; Rs. 950 are on account of increase in pay of native doctors and provision for them in certain lock-ups not provided for last year; and Rs. 600 are to cover the increment of Rs. 50 to the salary of the deputy superintendent of the Alipore Jail.

6. An additional amount of Rs. 734, as compared with the grant for the present year, has been estimated under the head of "fixed burkundaz staff (including warders and turnkeys)" to meet small additions to the establishment, and to the pay of some of the

warders of the jails at Sooree, Darjeeling, Durrung, Patna, Noakholly, Seebsaugor, and Arrah, allowed by the Government. Rs. 2,160 have been added to the allotment of the Alipore jail to meet the cost of the increase of the warder establishment sanctioned by the Government on the withdrawal of the military guard; but this is nearly compensated for, by reducing the grant of the European Penitentiary for fixed warder establishment from Rs. 5,640 to Rs. 3,720, the former amount, which is more than necessary to meet the cost of the warder establishment, having been included in the budget of 1873-74 by a clerical error.

7. A small increase of Rs. 526 under the head of extra establishment for district jails is nearly counterbalanced by a reduction of the allotment for central jails, so that the net increase is only Rs. 121.

8. The next item is diet, the cost of which for the year has been taken at Rs. 6,71,250, or Rs. 1,72,250 in excess of the budget grant for 1873-74, which is Rs. 4,99,000. At the present juncture it is very difficult to arrive at a very correct estimate under this head. In the first place, putting the anticipated scarcity aside, it may be fairly assumed that the increase of the number of prisoners which took place in 1872, and was attributed to increased energy on the part of Magistrates, will experience no re-action during the present year. Secondly, there is likely to be a considerable increase in the number of prisoners on account of the pressure of want in many districts. Thirdly, whatever increase there may be in the total number of prisoners from the two causes above-noted, the present high price of provisions will certainly entail greater cost per head in maintaining them, and it is clear that these considerations will not be of equal force in different parts of Bengal; an attempt has therefore been made to apply them roughly to each jail. Where rice has been stored in advance, the rate at which it was purchased has been taken into account. The general result has been to arrive at a probable expenditure forming nearly a mean between that of the Orissa famine year and an ordinary season.

From this has been deducted the cost of so much of the rice already purchased for storage as is likely to be in hand on the 1st April next. The daily number of prisoners provided for in this estimate is 22,307, which is about 1,500 more than the estimated numbers of the present year.

9. An increase of Rs. 2,567 for hospital charges is in proportion to the increased number of prisoners, and also in anticipation of a larger amount of sickness among prisoners who commit crime under pressure of want with the view of finding relief in jail; and, similarly, on account of increased numbers, a larger sum than usual has been included under the heads of "clothing" and "contingencies."

10. An additional sum of Rs. 3,836 beyond the grant of 1873-74 will be required to meet the first increment of the Inspector-General's salary, sanctioned by Government in orders No. 489C.S., dated the 24th June 1873, the increased salaries of the personal assistant and establishment, and the additions to the strength of the office sanctioned in March last.

The Government having authorized the Inspector-General to arrange for the substitution of warders for police-guards over lock-ups, and for the partial withdrawal of police-guards over jails, to be replaced by warder establishments, on condition that an increase of 10 per cent. on the present expenditure in both the Police and Jail Departments should not be exceeded, Mr. Heeley expects to carry out the change in one-half of the lock-ups and in one-third of the jails during 1874-75. As the Police budget has not been modified, all that we have to provide in this department beyond our ordinary estimate is the increased cost sanctioned by Government, that is, ten per cent. of one-third of the charge for police-guard and warder establishments attached to jails, plus a tenth of half the cost of the lock-up police-guards. There were at the time the police budget was prepared no authorised warder establishments over lock-ups.

The following statement will account for the sum of Rs. 8,200 entered in the budget under this head :—

	Rs.	Rs.
Estimated expenditure for police-guards over jails, excluding European Penitentiary at Hazareebagh, in which the change will not probably be effected at present	1,32,684	
Estimated cost of warder establishment in jails, excluding Assam	46,442	
Total ...	1,79,126 ÷ 3 =	59,708
Estimated cost of police-guards over lock-ups ...	44,652 ÷ 2 =	22,326
Total ...		82,034
Of which 10 per cent. is		8,203

12. A reduction in the estimate of Rs. 40,913 of the expenditure of the Alipore jail manufactory has been shown, the average expenditure of the past three years having been Rs. 2,07,586, and the charges for 1872 only Rs. 1,54,758. The charge for jail writers amounting to Rs. 11,760 has been transferred, as already noted, to the head of fixed executive staff. A corresponding deduction has been made from the manufacture grant of district jails. This grant has been further curtailed by Rs. 5,370, which is made up of several small items.

13. No commission will be payable for the year 1874-75.

14. The charges of the Alipore jail press are placed at Rs. 63,332, or Rs. 2,060 less than the estimate of 1873-74. The expenditure of 1872 having been only Rs. 51,470, this amount will probably be ample.

15. The revenue to be realised from the sale of jail manufactures is estimated at Rs. 7,94,500, against an expenditure of Rs. 5,77,465. The actual receipts for the year 1872-73, were Rs. 7,33,533.

16. The net increase in the estimate of 1874-75, as compared with that of the present year, is Rs. 1,45,367, or, deducting the estimated value of grain which will be in store on the 31st March, Rs. 42,417.

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No. 513, dated Alipore, the 21st January 1874.

From—T. F. BIGNOLD, Esq., Offg. Inspector-General of Jails, Lower Provinces,
To—The Secretary to the Government of Bengal, Judicial Department.

I HAVE the honor to report, as directed in your letter No. 4140, dated 23rd ultimo, that I have this day submitted the budget estimate of the Jail Department for 1874-75 to the Accountant-General of Bengal.

2. After the budget had been prepared, several alterations had to be made, *firstly*, to provide for increased expenditure for diet which must result from the recent rapid rise in prices; *secondly*, to meet the slightly increased expenditure which will result from the changes of system in guarding lock-ups and jails which Mr. Heeley has been authorized to carry out in Government orders No. 2044, dated the 7th June 1873, and No. 2889, dated the 31st July 1873; and *thirdly*, to make provisions for the increase of jailors' salaries, sanctioned in Government orders No. 5003, dated the 5th December 1873.

3. These changes involved the recasting of all totals, and almost a complete re-compilation of the budget, and have, I regret to say, delayed the submission of the estimate much beyond the prescribed date.

4. I enclose a copy of my letter to the Accountant-General, showing causes of increase where expenditure in excess of this year's estimate is anticipated, and also a copy of the summary of the figures.

BENGAL CIVIL SERVICES.

LAW AND JUSTICE.—JAIL DEPARTMENT.

Budget Estimate of Charges for the year ending 31st March 1875.

Numbers 1873-74.	Numbers 1874-75	Heads of Charge.	Estimate for 1874-75. Bengal Jails.		Estimate for 1874-75. Assam Jails, including Sylhet and Cachar.		Estimate for 1874-75. Total.		Estimate for 1873-74. Bengal Jails.		Estimate for 1873-74. Assam Jails, including Sylhet and Cachar.		Estimate for 1873-74. Total.		Actual for 1872. Bengal Jails.		Actual for 1872. Assam Jails, including Sylhet and Cachar.		Actual for 1872. Total.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		CENTRAL JAILS AND HOUSE OF CORRECTION.																		
		Establishment.																		
8	9 ...	Superintendents	67,200	.....	.....	.....	67,200	.....	61,800	.....	.....	.....	61,800	.....	59,573	.....	.....	.....	59,573	.....
45	51 ...	Fixed Executive Staff, (*including Jailors*)	36,991	.....	.....	.....	36,991	.....	33,738	.....	.....	.....	33,738	.....	27,913	.....	.....	.....	27,913	.....
167	187 ...	Do. Burkundaze Staff, (*ditto Turnkeys*)	30,132	.....	.....	.....	30,132	.....	30,228	.....	.....	.....	30,228	.....	21,615	.....	.....	.....	21,615	.....
22	22 ...	Servants	1,416	.....	.....	.....	1,416	.....	1,416	.....	.....	.....	1,416	.....						
46	43 ...	Extra and Temporary Establishments ...	3,360	1,39,099	.....	.....	3,360	1,39,099	3,765	1,30,947	.....	.....	3,765	1,30,947	103	1,09,204	.....	.....	103	1,09,204
		Supplies and Services.	* 2,53,300 † 21,000				*2,53,300 † 21,000													
		Rations	2,32,300	.....	.....	.....	2,32,300	.....	1,99,480	.....	.....	.....	1,99,480	.....	1,87,355	.....	.....	.....	1,87,355	.....
		Hospital charges	13,557	.....	.....	.....	13,557	.....	12,315	.....	.....	.....	12,315	.....	15,607	.....	.....	.....	15,607	.....
		Clothing and Bedding	34,500	.....	.....	.....	34,500	.....	34,350	.....	.....	.....	34,350	.....	27,175	.....	.....	.....	27,172	.....
		Petty construction and repairs	5,900	.....	.....	.....	5,900	.....	5,900	.....	.....	.....	5,900	.....	3,628	.....	.....	.....	3,628	.....
		Miscellaneous Expenses.																		
		Contingencies and Miscellaneous																		
		Rents	19,900	.....	.....	.....	19,900	.....	19,710	.....	.....	.....	19,710	.....	19,310	.....	.....	.....	19,310	.....
		Purchase of Service Postage Stamps																		
		Travelling allowances	.....	3,06,157	.....	.....	.....	3,06,157	.....	2,71,755	.....	.....	.....	2,71,755	.....	2,53,075	.....	.....	.....	2,53,075
		Total for Central Jails, Rupees ...	.....	4,45,256	.....	.....	.....	4,45,256	.....	4,02,702	.....	.....	.....	4,02,702	.....	3,62,279	.....	.....	.....	3,62,279
		DISTRICT JAILS.																		
		Establishment.																		
42	41 ...	Superintendents	33,600	.....	5,100	.....	38,700	.....	35,700	.....	4,500	.....	40,200	.....	33,847	.....	4,583	.....	38,430	.....
261	296 ...	Fixed Executive Staff	99,438	.....	16,928	.....	1,16,366	.....	84,390	.....	14,660	.....	99,050	.....	83,807	.....	14,780	.....	98,587	.....
241	242 ...	Fixed Warder Establishment	16,310	.....	2,892	.....	19,202	.....	15,996	.....	2,568	.....	18,564	.....	15,100	.....	2,286	.....	17,386	.....
105	118 ...	Extra and Temporary Establishment ...	5,430	1,54,778	1,935	26,855	7,365	1,81,633	4,664	1,40,750	2,175	23,903	6,839	1,64,653	2,822	1,35,576	1,753	23,402	4,575	1,58,978
		District Jail Supplies.	* 3,80,100 † 74,750		* 37,850 † 7,200		*4,17,950 † 81,950													
		Rations	3,05,350	.....	30,650	.....	3,36,000	.....	2,63,665	.....	35,855	.....	2,99,520	.....	3,16,882	.....	36,890	.....	3,53,772	.....
		Hospital expenses, Medicines, &c.	10,230	.....	1,580	.....	11,810	.....	8,970	.....	1,515	.....	10,485	.....	10,388	.....	1,790	.....	12,178	.....
		Clothing and Bedding	42,325	.....	4,855	.....	47,180	.....	38,150	.....	5,300	.....	43,450	.....	46,485	.....	5,305	.....	51,790	.....
		Petty Construction and Repairs	12,655	.....	5,350	.....	18,005	.....	14,525	.....	7,575	.....	22,100	.....	11,421	.....	3,295	.....	14,716	.....
		Miscellaneous charges																		
		Office and Ground Rent																		
		Contingencies.	32,060	.....	4,340	.....	36,400	.....	30,365	.....	4,425	.....	34,790	.....	38,540	.....	5,485	.....	44,025	.....
		Miscellaneous Office expenses																		
		Travelling allowances																		
		Service Postage Stamps																		
		Tread-mills, cranks, &c.	20,000	4,22,620	.....	46,775	20,000	4,69,395	20,000	3,75,675	.....	54,670	20,000	4,30,345	.....	4,23,716	.....	52,765	.....	4,76,481
		Total for District Jails, Rupees ...	.....	5,77,398	.....	73,630	.....	6,51,028	.....	5,16,425	.....	78,573	.....	5,94,998	.....	5,59,292	.....	76,167	.....	6,35,459

INSPECTION AND GENERAL SUPERINTENDENCE			.....	45,636	.....	.....	.....	45,636	.....	41,300	.....	.....	.....	41,314	.....	41,314	.....	.....	.....	41,314
To meet the increased cost to the Government for the watch and ward of Jails being ten per cent. on one-third of the present cost of Jail warders and guards, and ten per cent. on half of the cost of guarding lock-ups			.....	8,200	.....	.....	.....	8,200	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand Total for Contingent Charges			.....	10,76,490	.....	73,630	.....	11,50,120	.....	9,60,927	.....	78,573	.....	10,39,500	.....	9,62,835	.....	76,167	.....	10,39,062
JAIL MANUFACTURES.	Central Jails and House of Correction.	District Jails.																		
Purchase of Raw materials, &c.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Commission to Jailors on the sale of manufactured articles	323,200	B 228,165 A 24,100	5,53,365	.....	24,100	.....	5,77,465 6,750	.....	6,06,808	.....	19,750	.....	6,26,558	.....	4,58,300	.....	14,787	.....	4,73,087	.....
Alipore Jail Printing Establishment and Contingencies ...	.....	.....	.....	.....	.....	.....	.....	.....	16,545	.....	505	.....	17,650	.....	26,192	.....	644	.....	26,836	.....
Total for Jail Manufactures ...	.....	.....	63,332	.....	.....	.....	63,332	.....	65,392	.....	.....	.....	65,392	.....	51,470	.....	.....	.....	51,470	.....
			.....	6,16,697	.....	24,100	.....	6,40,797	.....	6,88,745	.....	20,255	.....	7,09,000	.....	5,35,963	.....	15,431	.....	5,51,393
GRAND TOTAL OF CHARGES FOR THE JAIL DEPARTMENT...			.....	16,93,187	.....	97,733	.....	17,90,917	.....	16,49,672	.....	98,828	.....	17,48,500	.....	14,98,847	.....	91,598	.....	15,90,445

E. E.

* Estimate for the year. † Deduction for grain in store on 31st March 1874.

ALIPORE,
The 21st January 1874.

T. F. BIGNOLD,
Officiating Inspector-General of Jails, L. P.

R. P. D.

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RESOLUTION.

FINANCIAL DEPARTMENT.

Calcutta, the 2nd May 1874.

READ—

A letter from the Accountant-General, No. 1103C, dated the 9th February 1874, submitting the budget estimate of the Jail Department for the year 1874-75.

Also—

A letter from the Officiating Inspector-General of Jails, No. 513, dated the 21st January 1874, explaining the items of increase and decrease on the current year's budget.

THE Lieutenant-Governor observes that the present budget compares with the sanctioned grants for the previous year, and the actuals of 1872-73 as follows:—

Charges.	Actuals of 1872-73.	Grants for 1873-74.	Budget for 1874-75.
	Rs.	Rs.	Rs.
Inspection, &c.	41,186	41,800	44,936
Central Jails	3,11,395	3,21,982	3,79,910
Convict Camp	67,153	68,618	68,224
District Jails Establishment	1,69,732	1,73,000	1,94,000
„ „ supplies	5,06,918	4,40,100	4,57,400
Manufactures	5,86,069	7,09,000	6,42,430
Totals ..	16,82,453	17,48,500	17,86,900
Receipts	7,77,702	10,13,000	9,78,000
Net cost of Jails ..	9,04,751	7,35,500	8,08,900

2. In regard to the items of increase and decrease His Honor accepts the explanations afforded by the Accountant-General and the Officiating Inspector-General of Jails.

3. *Inspection, &c.*—Under the head of Inspection and General Superintendence, a larger amount than that sanctioned for 1873-74 is required to provide for the increase of establishment sanctioned for the Inspector-General's Office, and the annual increment of his salary. For this latter item, a sum of Rs. 1,100 has been entered; but, as under recent orders Mr. Heeley has been allowed to draw his first increment of Rs. 100 per annum from 16th January 1873, a sum of Rs. 1,450 should be added to the estimate.

4. *Central Jails.*—The Lieutenant-Governor accepts generally the increased amount entered under the head of Central Jails, which, besides providing for the charge on account of medical stores (not estimated for in the current year's budget), the annual increment to the salary of the Deputy Superintendent of the Alipore Jail, the increases sanctioned to the pay of jailors, and the salaries of the native writers hitherto included in the allotment for purchase of raw materials, includes the extra cost that will be entailed by the conversion of the Rajshahye Jail into a central prison, the larger amount required to cover the salaries now drawn by the Superintendents of the Hazareebagh and Midnapore Jails, and an increased charge for rations estimated with reference to the high price of food and a probable rise in the number of prisoners on account of the famine. The amount entered under the head of Pay of Superintendents will, however, be reduced by Rs. 5,000, as the full provision made for the Hazareebagh Jail, and for the Rajshahye Jail which it is proposed to convert into a Central Jail, is not likely to be required this year.

5. *Convict Camps, &c.*—The figures entered under this head are for the convict encampment at Dehree hitherto included with Central Jails. The increase is chiefly on account of rations, and is accepted by the Lieutenant-Governor.

6. *District Jails Establishment.*—His Honor also passes the estimate under "District Jails Establishment," which, notwithstanding the savings arising from the transfer to Central Jails of the allowance for the Superintendents of the Rajshahye and Hazareebagh District Jails, from no provision being required for the Superintendentship of the Nya Doomka Jail, and from the reduction of the status of the Burdwan Jail, amounts to Rs. 1,94,000. The increase is owing to the inclusion of the allowance of Rs. 50 per mensem for the medical officers of the Julpigoree and Seebsaugor Jails, to the increased pay of jailors, to the transfer from the head of "Raw materials" of the salaries of native writers, and to a special provision being made for carrying out in part the scheme of substituting warders for police guards over jails and lock-ups.

7. *District Jail Supplies.*—The increase in the cost of District Jail Supplies is due mainly to the provision made for a larger number of prisoners, the result of the impending scarcity, and for the value of land to be taken up for the Tipperah and Midnapore Jails. An amount has also been included to meet the charge for medical stores required during the year.

8. *Manufactures.*—The cost of Jail Manufactures is estimated by the Accountant-General at Rs. 6,42,430. He has, however, omitted to provide for the commission of the Alipore jailor, which is not affected by the abolition of the allowance in the Mofussil. An addition of Rs. 6,750 should, therefore, be made on this account. The estimate will then stand at Rs. 6,49,180, as against Rs. 7,09,000, the sanctioned grant for 1873-74. The principal causes of the decrease are the provision of the salaries of jail-writers elsewhere, and the abolition of the commission of jailors.

9. *Receipts.*—The estimate of receipts on account of jail manufactures, convict labor, &c., as prepared by the Accountant-General is approved.

10. The several grants for the Jail Department as now sanctioned are as follows:—

	Rs.
Inspection, &c...	46,386
Central Jails	3,74,910
Convict Camps..	68,224
District Jails Establishment	1,94,000
„ „ supplies	4,57,400
Manufactures	6,49,180
Total ..	17,90,100
Receipts	9,78,000
Net cost ..	8,12,100

Included in the above grant is a sum of Rs. 23,900 for petty construction and repairs, against Rs. 28,000 sanctioned for the present year.

11. The Lieutenant-Governor does not think, after the retrenchment made by the Accountant-General from the local estimates, that any further reductions could be effected. With a famine in prospect, there must be an increase in Jail expenditure. It is expected that there will be a daily average attendance of 1,500 prisoners in excess of the figures for this year, and these must be provided for. The estimate of expenditure for next year in the items dealt with above exceeds that for the current year by Rs. 41,600. But when it is taken into consideration that an extra sum of Rs. 69,000 has been provided on account of rations, it is evident that reductions have been made under heads which admitted of curtailment. Taking grain stored in advance into account the increase is Rs. 1,44,550.

The estimates for 1874-75 compare with those of 1873-74 as below :—

	1874-75.	1873-74.	Difference for 1874-75.
	Rs.	Rs.	Rs.
Expenditure on heads dealt with in this Resolution..	17,90,100	17,48,500	+ 41,600
Deduct estimated receipts ..	9,78,000	10,13,000	— 35,000
Excess of charges over receipts	8,12,100	7,35,500	76,600

To the estimated charges of the Department must be added the amount which may be allotted for Jail buildings out of the Department Public Works estimates.

By order of the Lieutenant-Governor of Bengal,

H. L. DAMPIER,

Secretary to the Govt. of Bengal.

No. 1263D.

COPY of the foregoing Resolution forwarded to the Officiating Inspector-General of Jails for information.

No. 1263E.

COPY of the foregoing Resolution forwarded to the Accountant-General, Bengal, for information.

No. 1263F.

COPY of the foregoing Resolution forwarded to the Judicial (Jails) Department of this Secretariat for information.

By order of the Lieutenant-Governor of Bengal,

R. KNIGHT,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 2nd May 1874.

S. J. D'S.

No. 971C, dated the 30th December 1873.

From—H. A. MANGLES, Esq., Offg. Accountant-General, Bengal,

To—The Secretary to the Government of Bengal, Revenue Department.

I HAVE the honor to forward herewith the Budget Estimate of the Registration Department for 1874-75.

2. *Presidency.*—The provision for the salary of the Inspector-General is a little above the allotment for the present year, as the permanent incumbent is expected to return from leave in January 1875, from which date the full salary of the post will be drawn.

3. A larger amount is required for travelling allowances, with reference to the actual expenditure of the past and present years.

4. I have proposed a small reduction in the Inspector-General's figures for Service Postage Stamps, as being warranted by actuals.

5. *Mofussil. Sub-Registrars.*—There are 23 officers now employed at District Head-quarters, at a cost of Rs. 39,000, to which has been added a sum of Rs. 3,300 for the four special Sub-Registrars sanctioned in Government Orders Nos. 731G and 789G, dated 4th and 20th July 1872.

6. The grant for Sub-Registrar's Commission for the present year is expected to be insufficient, 56 rural Sub-Registry offices having been opened up to the 1st November last; and as the Government Resolution of the 9th September 1873 directs that some 250 additional offices should be opened in the course of the present and ensuing official years, an additional provision of Rs. 50,000 has been entered.

7. The increase for clerks and servants is represented to be absolutely necessary, as the work is increasing in almost every district; and as the Sudder offices are provided with proper record-rooms, duftries must be appointed to keep the books in order. The extension of rural offices has rendered it possible, in a few cases, to reduce the number of clerks at Head-quarters, but in other cases it has been found that notwithstanding the establishment of rural offices the registrations at Head-quarters have continued stationary, or even increased.

8. The present provision for temporary establishment is maintained, the work of registration being so unequal and uncertain that without it a much larger permanent staff must be kept up.

9. A slight reduction is feasible under Office Rent, but there is a corresponding increase under Petty Construction and Repairs with reference to the expenditure of the present year; and a larger amount is also estimated for contingencies to provide for iron racks for records, and additions and alteration required in record-rooms, with reference to Government Orders No. 3422, dated 25th September 1872.

10. The Inspector-General's estimate for Travelling Allowances and Service Stamps appears above probable requirements, judging from past actuals, and I have therefore made a slight reduction under those heads.

11. The provision of Rs. 30,000 for new buildings, allowed in the Budget for the present year, has been reproduced, the Inspector-General explaining that very little is likely to be expended out of it this year, as it takes a long time to get buildings actually taken in hand. I have allowed the item to stand, but as the expenditure will be incurred by the Public Works Department, I have deducted the amount from the total of the estimate, in accordance with the instructions recorded in the Financial (Bengal) Resolution, dated 27th December 1872, on the similar entry in the Budget Estimate for 1873-74.

12. *Receipts.*—The receipts are estimated at Rs. 5,00,000, with reference to the actual receipts of the first quarter of the present year as compared with the corresponding period of the two previous years. The registrations for the first six months of 1873-74 have aggregated Rs. 1,77,000, which, supposing that the work is equally distributed throughout the year, would give a total of Rs. 3,54,000, as against Rs. 2,79,000 in 1872-73, and as this increase is general and not owing to any exceptional causes it is expected that the future increase of fees will also be steady and general. The impending scarcity is likely to increase transfers of property, and with them the receipts of the Department, as was the case in 1866. The establishment of rural sub-registry offices is also expected to further increase registrations, but the Inspector-General is unwilling to over-estimate receipts.

GRANT 4.

REGISTRATION.

Budget Estimate for 1874-75.

ABSTRACT.	Local estimate.	Actuals, 1872-73.	Sanctioned grant, 1873-74.	Estimate, 1874-75.
	Rs.	Rs.	Rs.	Rs.
Presidency ...	53,504	51,589	52,100	52,700
Mofussil ...	3,79,040	2,53,580	2,79,900	3,47,500
Total ...	4,32,544	3,05,169	3,32,000	4,00,200

Net increase of Rs. 68,200.

Numbers. 1873-74.	Numbers. 1874-75.	DETAILS.	Local Estimate.	Actuals, 1872-73.	Sanctioned grant, 1873-74.	Estimate, 1874-75.
		PRESIDENCY.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Inspector-General of Registration ...	18,900	18,134	18,000	18,000
1	1	Registrar of Calcutta ...	7,200	8,007	7,200	7,200
		Total ...	26,100	26,141	25,200	26,100
		Establishment.				
25	25	Clerks ...	13,680	14,305	13,680	13,680
15	15	Servants ...	1,224		1,220	1,220
		Temporary Establishment ...	.....	383	.....	.....
		Total ...	14,904	14,688	14,900	14,900
		Contingent charges.				
		Office rent ...	6,000	5,710	6,000	6,000
		Country Stationery ...	.....	120	.....	.....
		Office expenses and miscellaneous ...	3,000	2,594	3,000	3,000
		Total ...	9,000	8,424	9,000	9,000
		Travelling charges.				
		Travelling allowances ...	1,500	1,567	1,000	1,500
		Postage charges.				
		Service Postage Stamps ...	2,000	769	2,000	1,200
		Total Presidency ...	53,504	51,589	52,100	52,700
		MOFUSSIL.				
		Salaries.				
2	2	Inspectors of Registration Offices ...	20,400	16,720	20,400	20,400
20	27	Special Sub-Registrars' salary ...	42,300	35,627	36,000	42,300
		Sub-Registrars' commission ...	1,50,000	84,057	1,00,000	1,50,000
		Total ...	2,12,700	1,36,404	1,56,400	2,12,700
		Establishment.				
		Clerks ...	95,000	94,764	86,432	95,000
		Servants ...	4,000		2,568	4,000
		Temporary Establishment ...	6,000	5,293	6,000	6,000
		Total ...	1,05,000	1,00,057	95,000	1,05,000
		Contingent charges.				
		Office rent ...	2,340	1,736	2,800	2,300
		Petty construction and repairs ...	2,000	944	1,500	2,000
		Office expenses and miscellaneous ...	16,000	7,455	12,200	16,000
		Construction of new buildings ...	30,000	.....	30,000	30,000
		Total ...	50,340	10,135	46,500	50,300
		Travelling expenses.				
		Travelling allowances ...	7,000	4,600	6,000	6,000
		Postage charges.				
		Service Postage Stamps ...	4,000	2,384	6,000	3,500
		Total Mofussil ...	3,79,040	2,53,580	3,09,900	3,77,500
		Deduct buildings included in Public Works Budget Estimate ...	.....	.....	30,000	30,000
			.....	.....	2,79,900	3,47,500
		Receipts.				
		Registration fees ...	5,00,000	4,34,657	4,00,000	5,00,000

A. C. M.

(RESOLUTION.)

FINANCIAL DEPARTMENT.

Calcutta, the 2nd May 1874.

READ—

Letter No. 971C, dated the 30th December 1873, from the Accountant-General, submitting the Budget Estimate of the Registration Department, for the year 1874-75.

RESOLUTION.—The Lieutenant-Governor accepts the budget estimate as submitted by the Accountant-General, with the following remarks:—

1. The receipts of 1874-75 are estimated at Rs. 5,00,000 against an estimate of Rs. 4,00,000 for 1873-74, and actual receipts of Rs. 4,34,657 in 1872-73.

2. With regard to the expenditure estimates, more recent arrangements have rendered it unnecessary under the Government Orders of 4th and 20th July 1872, quoted by the Accountant-General in his 5th paragraph, to provide for salaries of four special sub-registrars in addition to the twenty-three officers employed at head-quarters of districts. This will cause a reduction of Rs. 3,300.

3. On the whole the Lieutenant-Governor has decided to grant Rs. 3,50,000 for the Registration service.

4. There is an anticipated increase, in the receipts, of Rs. 1,00,000. For the Presidency the estimate is only a few hundred rupees in excess of what was sanctioned and expended in previous years. In the Mofussil the increase of expenditure is caused by the rapid extension of rural offices and by increase in establishments which, there is every reason to hope, will ultimately repay themselves and cause a large increase in the net earnings of the Department.

5. The estimates of 1874-75 will therefore stand as follows:—

	As estimated by Accountant-General. Rs.	As accepted by Government. Rs.
Receipts	5,00,000	5,00,000
Charges	4,00,200	3,50,000
Excess of receipts over charges	99,800	1,50,000

This surplus on the working of the department will be decreased by the amount of the grant which may be assigned for Registration buildings out of the Department Public Works estimates.

By order of the Lieutenant-Governor of Bengal,

H. L. DAMPIER,

Secretary to the Government of Bengal.

No. 1263G.

COPY of this Resolution forwarded to Accountant-General for information.

No. 1263H.

COPY of this Resolution forwarded to the Judicial Department of this Office for information.

No. 1263I.

COPY of this Resolution forwarded to Inspector-General, Registration, for information.

By order of the Lieutenant-Governor of Bengal,

R. KNIGHT,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 2nd May 1874.

N. C. D.

No. 1203C, dated Calcutta, the 11th March 1874.

From—H. A. MANGLES, ESQ., Accountant-General, Bengal,

To—The Secretary to the Government of Bengal, Revenue Department.

I HAVE the honor to forward herewith the Budget Estimate of the Education Department for 1874-75.

2. *Superintendence and Inspection.*—There is a considerable increase in the cost of the inspecting staff, arising out of the re-distribution and increase of the Deputy and Sub-Inspectors, sanctioned in your No. 73, dated 7th January 1873, and subsequent orders. The salary of the Joint-Inspector for the Orissa Division has been entered by the Director at Rs. 350 instead of Rs. 250 per mensem, under the instructions, it is stated, of His Honor the Lieutenant-Governor; as no official intimation of this increase has been received, the sanctioned sum only has been entered. A larger amount is required for establishments and contingencies, but the amount asked for on account of travelling allowance seems very high, even allowing for the increased number of officers, and I have therefore made a small retrenchment. House rent is decreased by reason of the Inspector, Central Division, being now accommodated in the same building as the Director. With regard to the charge for house rent for the Director's Office, your letter No. 180, dated 24th January 1874, directs that two-thirds of the entire rent of the building, in which the office is located, should be provided for in the Education Budget, and the remaining one-third taken under "Provincial Miscellaneous House-Rent." This arrangement would, however, be rather irregular in dealing with the charge in the Accounts, and I have accordingly included the entire rent of the building in the Budget Estimate for "Rents, Rates, and Taxes," that course having been followed in 1873-74.

3. There is a first provision for the establishment allowed to Commissioners and District School Committees, amounting to Rs. 21,700. Nothing has been taken for contingencies. The expenditure in 1873-74 having been met from the grant for Primary Education, under Government orders No. 4095, dated 15th November 1873, and the Director presumes that the same course will be followed next year.

4. *Government Colleges.*—The following are the principal causes of increase under this head:—

1.—The creation of new Madrissahs, sanctioned in Resolution of Government of Bengal, No. 2678, dated 29th July 1873, in connection with the scheme for extending Mahomedan Education.

2.—The full debit of the Hooghly College to education, no portion of its charges being now borne by the College Endowment Fund.

3.—Special provision for scientific apparatus for the Patna College, stated by the Director to have been entered with His Honor's sanction.

The less important causes are:—

(1) The usual annual increment for the salary of the Professors.

(2) The formation of a Mechanical Science class at the Presidency College, the appointment of a Teacher of Gymnastics, two additional Teachers for the Civil Engineering Department, and some servants for the Professors.

(3) The appropriation of a portion of the salary of a vacant professorship in the Dacca College, to the payment of a Native Lecturer on Mathematics.

(4) An appointment in the 4th grade, the cost of which the Director estimated under "Miscellaneous," but which I have transferred to the Presidency College, as the officer on appointment will be attached to one of the Colleges.

5. In the detailed estimate for the assignment of funds for Mahomedan Education, I find entered an item of Rs. 8,000, to cover the two-thirds fees short, paid by Mahomedan boys in Government Colleges and Schools, as it is unnecessary to make any transfer entry on this account. I have struck out the item from the charge side and deducted it from the receipts.

6. *Government Schools.*—The figures under the several classes of schools have been taken according to the sanctioned Government grant for each school, plus the grant for Survey and Drawing, the estimated schooling fees, interest on invested funds, and other local receipts, the rules for the guidance of district committees of Public Instruction, received with your No. 1048, dated 7th March 1873, requiring all school receipts to be paid into the Treasury, to credit of education. In preparing the Budget Estimate for 1873-74 the receipts from interest and lands were not included, as they did not then pass through the Government accounts, and the figures for 1874-75 are thus raised by about Rs. 22,000 on this account. Apart from this, and for a larger estimate for schooling fees, the increase under schools may be briefly explained as due to (1) the entire charge for the Hooghly Collegiate School having to be borne by the education funds, now that the College Endowment Fund has been devoted to Mahomedan Education, necessitating a grant of Rs. 4,500 to the school; (2) to the Rajshahye School having been raised to the status of a high school, necessitating an extra grant of Rs. 6,000 per annum; (3) to the Schools marginally noted having been allowed a fixed net grant, and brought on to the list of Zillah Schools; (4) to the establishment of a new Boarding School in the Chittagong Hill Tracts, and to the grant for the Darjeeling Boarding School having been raised from Rs. 1,800 to Rs. 3,600 per annum; and (5) to Normal Schools. The expenditure of these schools was revised in the Government Resolution of 31st July 1873, and fixed at Rs. 1,57,000 for schools and Rs. 7,000 for house-rents. An additional school has since been provided for Chera Poonjee, and Rs. 19,800 added by the Director, as a rough estimate for building grants, and rents, but both these sums have been struck out with reference to paragraph 5 of the Resolution above quoted, which does not appear to sanction any increased expenditure in excess of the grant of Rs. 1,64,000.

Hazareebaugh, Singbhoom, Durrung, and Chumparun.

7. *Grants-in-Aid.*—The Director has raised his estimate for grants by Rs. 14,000 over the amount sanctioned for 1873-74, without giving any explanation as to the necessity for the increase. Looking to the actuals of 1872-73, the grant for the present year will more than suffice, and I have accordingly reproduced that amount.

8. *Scholarships.*—The increase is in primary scholarships which have apparently been doubled. There is a first entry for scholarships for Assam

boys, tenable in the Hooghly Civil Service class, under the authority contained in your No. 2800, dated 9th August 1872.

9. *Miscellaneous.*—The only notable change under this head is the item of Rs. 3,000 for rewards for the production of Oorya books, which, the Director states, is entered under the instructions conveyed in your No. 1987, dated 18th June 1872. As no copy of the order has been received, the amount has been struck out. I have had to make provision for the two-thirds freight in Europe stores, payable in this country; such charges having to be borne by the Departments concerned, now that they have been transferred to Bengal Provincial, from miscellaneous in the India accounts.

10. *Receipts.*—The increase of Rs. 92,500 over the estimate for the present year, arises chiefly from the fees of the Hooghly College and Collegiate School, as also the realization from interest, &c., of the College Endowment, being shown as receipts of the Education Department, under the last arrangements. The miscellaneous receipts of Zillah Schools are also now shown under Education, as explained in paragraph 6 of this letter.

11. The delay in the submission of this estimate is owing to the Director's estimate, which was due on 1st November, not reaching me until the 19th January, and to no explanations being furnished as to the causes of difference between the figures of the present and coming year, so that much time has necessarily been taken up in tracing them out. If the Departmental Officers do not submit their estimates on due date, accompanied with the necessary explanations, delay in this office is unavoidable.

EDUCATION.

Receipts.

Budget Estimate, 1874-75.

		Local estimate, 1874-75.	Actuals, 1872-73.	Sanctioned estimate, 1873-74.	Budget estimate, 1874-75.
College Fees and Fines.		Rs.	Rs.	Rs.	Rs.
General and special		1,29,155	1,37,407	1,20,344	1,29,000
Civil Service classes		3,170	4,385	8,794	8,000
Mahomedan Education.					
Mohsin endowment receipts— Interest on Government securities		45,816	Taken under Trust Funds, Hooghly College Fund.	.....	44,500
Rent of land and houses		8,904		.....	9,000
College and school fees		5,100	Included under Colleges.	4,400	5,100
Total ...		1,92,235	1,41,792	1,33,538	1,95,600
School Fees and Fines.					
General fees and fines	Rs. 2,64,390	2,64,390	2,26,169	2,50,862	2,56,000
Deduct ⅓rd fees not paid by Mahomedan boys	8,000	.....	.....	.....	.....
Total ...	2,56,390				
Examination and transfer fees		7,000	6,078	5,000	8,000
Sale proceeds of books		.....	21	100	100
Contributions and miscellaneous		29,286	5,947	7,000	29,300
Total receipt ...		4,92,911	3,80,007	3,96,500	4,89,000

Net increase in 1874-75, Rs. 92,500.

EDUCATION.

EXPENDITURE.

Budget Estimate for 1874-75.

Abstract.	Local estimate, 1874-75.	Actuals, 1872-73.	Budget estimate, 1873-74.	Budget estimate, 1874-75.
	Rs.	Rs.	Rs.	Rs.
Superintendence and inspection	4,39,182	3,24,617	3,40,700	4,23,260
Government Colleges	5,34,572	3,76,782	4,85,750	5,40,756
Collegiate Schools	95,414	1,14,538	91,016	95,210
Other Government Schools	6,58,995	4,56,691	5,75,064	6,42,010
Grants-in-aid and assignments	5,20,846	4,24,905	5,16,500	5,14,000
Primary Schools	5,57,000	1,72,245	5,57,000	5,57,000
Scholarships	1,62,240	1,24,779	1,49,100	1,62,200
Freight on stores from Europe	.....	95	.....	1,000
Miscellaneous	46,530	37,067	37,500	36,800
Total ...	30,14,779	20,31,719	27,52,630	29,72,236
Deduct—				
Amount provided in Local Fund Budget...	.....	.....	63,230	4,756
Total ...	30,14,779	20,31,719	26,89,400	29,67,480

Net increase 1874-75, Rs. 2,78,080.

Numbers. 1873-74.	Numbers. 1874-75.	Details.	Local estimate, 1874-75.	Actuals, 1872-73.	Budget estimate, 1873-74.	Budget estimate, 1874-75.
		Superintendence and Inspection.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
1	1	Director	30,000	35,850	30,000	30,000
		Establishment.				
13	13	Clerk	12,240	.....	12,240	12,240
11	11	Servants	864	13,569	860	860
			13,104	13,569	13,100	13,100
		Contingent Charges.				
		Contingencies	2,000	1,410	1,500	1,500
		House-rent	.....	5,113	.....	.....
			2,000	6,523	1,500	1,500
		Travelling Expenses.				
		Travelling allowance	500	28	500	500
		Postage Charges.				
		Service postage stamps	1,500	1,307	1,500	1,500
		Total direction ...	47,104	57,277	46,600	46,600
		Inspection.				
		Salaries.				
7	7	Inspectors	87,675	79,751	78,000	80,470
		Establishment.				
		Clerks	11,088	11,589	10,068	11,090
		Servants...	1,380		1,140	1,380
		Total ...	12,468	11,589	11,208	12,470
		Contingent Charges.				
		Contingencies	2,732	1,628	2,108	2,740
		Servants	1,644	1,030	2,280	1,660
		Travelling Expenses.				
		Travelling allowance	12,000	9,391	10,000	10,000
		Postage Charges.				
		Service postage stamps	9,000	8,131	10,000	9,000
		Total ...	1,19,519	1,11,320	1,13,596	1,16,340
		Deputy Inspectors.				
		Salaries.				
84	53	Deputy Inspectors...	77,100	.....	1,06,200	77,100
16	126	Sub-Inspectors	68,400	.....	12,000	68,400
			1,45,500	1,10,126	1,18,200	1,45,500
		Inspection carried over ...	2,65,019	2,21,446	2,31,796	2,61,840
		Direction carried over ...	47,104	57,277	46,600	46,600

Numbers. 1873-74.	Numbers. 1874-75.		Local estimate, 1874-75.	Actuals, 1872-73.	Budget estimate, 1873-74.	Budget estimate, 1874-75.
			Rs.	Rs.	Rs.	Rs.
		Direction continued and brought forward ...	47,104	57,277	46,600	46,600
		Inspection continued and brought forward ...	2,65,019	2,21,446	2,31,796	2,61,840
		Establishments.				
		Servants	2,484	.....	2,304	2,480
		Contingent Charges.				
		Contingencies	611			610
		Travelling Expenses.		45,314	60,000	
		Travelling allowances	1,07,752			90,000
		Total ...	3,75,866	2,66,760	2,94,100	3,54,930
		District Committees.				
		Establishment under Commissioner	.....	580	.....	5,520
		Ditto under District School Committees	16,212			16,210
		Total ...	16,212	580	.....	21,730
		Total inspection ...	3,92,078	2,67,340	2,94,100	3,76,660
		Total direction and inspection ...	4,39,182	3,24,617	3,40,700	4,23,260
		GOVERNMENT COLLEGES.				
		PRESIDENCY COLLEGE.				
		[General.]				
		Salaries of Instructive Staff.				
1	1	Principal	18,000	.....	18,000	18,000
11	10	Professors	1,08,000	.....	1,01,200	99,000
1	1	Professors of Vernacular Literature	3,600	.....	3,600	3,600
1	1	Assistant	2,400	95,764	2,400	2,400
	1	Teacher of Gymnastic	480	.....	.....	480
1	1	Pundit	600	.....	600	600
1	1	Moulvie	600	.....	600	600
		Total ...	1,33,680	95,764	1,26,400	1,24,680
		Contingent Charges for General Department.				
		Assistants and servants for Professors	1,980	.....	924	1,980
		Contingencies for chemical class	300	.....	.....	.....
		Endowed scholarships	.....	.....	4,216	4,216
		Total ...	1,35,960	95,764	1,31,540	1,30,876
		SPECIAL.				
		Law Classes.				
2	2	Professors	14,400	14,400	14,400	14,400
		Contingent Charges common to General and Law Departments.				
		Miscellaneous	760	.....	750	750
		Total special ...	15,160	14,400	15,150	15,150
		Civil Engineering Department.				
4	4	Professors	34,200	29,642	32,550	34,200
1	3	Assistant teachers	3,480	.....	480	3,480
		Total ...	37,680	29,642	33,030	37,680
		Contingent Charges.				
		Servants	1,388	.....	564	1,390
		Survey allowance	2,000	.....	2,000	2,000
		Model allowance	1,200	.....	1,200	1,200
		Endowed scholarships	240	4,276	240	240
		Graduate scholarship with travelling allowances ...	7,200	.....	7,200	7,200
		Miscellaneous	1,200	.....	1,200	1,200
		Service postage stamps	.....	6	.....	.....
		Total Civil Engineering ...	50,908	33,924	45,434	50,910
		Drawing, Surveying and Natural Science Classes.				
1	2	Professors and teachers	.....		15,000	16,200
		Contingent Charges.		14,542		
		Clerks and servants	.....		.....	1,180
		Contingencies	.....		6,300	300
		Total ...	.....	14,542	21,300	17,680
		Contingent Charges common to all Departments.				
		Office establishment	3,000	.....	3,240	3,000
		Servants	972	.....	1,428	970
		Librarian	600	10,502	600	600
		Library allowance	3,050	.....	3,050	3,050
		House-rent	1,440	.....	1,440	1,440
		Service postage stamps	.....	4	.....	.....
		Total ...	9,062	10,506	9,758	9,060
		Grand total ...	2,11,090	1,69,136	2,23,182	2,23,676
		Deducting, scholarships chargeable to local funds...	.....	.....	4,456	4,456
		Total Presidency College ...	2,11,090	1,69,136	2,18,726	2,19,220

Numbers. 1873-74.	Numbers. 1874-75.		Local estimate, 1874-75.	Actuals, 1872-73.	Budget estimate, 1873-74.	Budget estimate, 1874-75.
		SANSCRIT COLLEGE.				
		College Department.	Rs.	Rs.	Rs.	Rs.
1	1	Principal	3,600		3,600	3,600
4	4	Professors	7,200		7,800	7,200
			10,800	20,504	11,400	10,800
		School Department.				
9	8	Assistant Professors	4,560		5,160	4,560
6	6	Masters	4,980		4,980	4,980
			9,540		10,140	9,540
		Contingent Charges.				
		Clerks and servants	5,685	2,604	5,925	5,660
		Scholarships, stipends, &c.				
		Survey allowance	312	.....	.....	300
		Service Postage Stamps	.....	5	.....	.....
			5,997	2,609	5,925	5,960
		Total Sanscrit College ...	26,337	23,113	27,465	26,300
		Government Madrissa.				
		Calcutta Madrissa, including Collingah Branch School.	40,000	35,315	38,015	40,000
		Dacca Madrissa	10,000	.....	.....	10,000
		Hooghly ditto	7,110	.....	.....	7,110
		Rajshahye ditto	7,000	.....	.....	7,000
		Chittagong ditto	7,000	.....	.....	7,000
		Scholarships, &c.	11,800	.....	.....	11,800
		Assignments for Mahomedan Education in 9 Zillah Schools.	7,200	.....	.....	7,200
		Assignments for 3rd fees of Mahomedans in Colleges and Schools.	8,000	.....	.....	.....
		Total Madrissas ...	98,110	35,315	38,015	90,110
		HOOGHLY COLLEGE.				
		General.				
1	1	Principal	15,000		15,000	15,000
2	3	Professors	26,400		16,800	26,590
1	1	Assistant Professor	4,800	16,294	4,800	4,800
1	1	Professor of Arabic	2,400		2,400	2,400
1	1	Professor of Sanscrit	1,800		1,800	1,800
1	1	Law Lecturer	2,400		2,400	2,400
		Moulvies	.....	.....	4,560	.....
		Persian Teachers	.....	.....	1,512	.....
		Contingent Charges.				
		Contingencies	1,250	46	2,200	1,250
		Rance Katyanee's Scholarships	.....	.....	300	300
		Madrissa Scholarships	.....	.....	3,936	.....
		Total ...	54,050	16,340	55,708	54,340
		Deduct—				
		Amount provided in Local Fund Budgets ...	.....	.....	38,058	300
		Total Hooghly College ...	54,050	16,340	17,650	54,240
		DACCA COLLEGE.				
		General.				
1	1	Principal	9,000		12,000	9,000
1	2	Professors	12,600		7,800	12,600
1	1	Assistant Professor	4,800	32,645	4,800	4,800
1	1	Professor of Sanscrit	1,800		1,800	1,800
1	1	Lecturer in Chemistry	1,200		1,200	1,200
		Total ...	29,400	32,645	27,600	29,400
		Special.				
1		Professor of Natural Science...	.....	2,315	8,000	.....
1	1	Law Lecturer	2,400		2,400	2,400
		Contingent Charges.				
		Contingent allowance for College	1,250	54	1,250	1,250
		Contingencies for Chemistry	100	.....	.....	100
		Service Postage Stamps	20	.....	.....	.....
		Total Dacca College ...	33,170	35,014	39,250	33,150
		KRISHNAGHUR COLLEGE.				
		General.				
1	1	Principal	12,000		12,000	12,000
1	1	Professor	4,800	22,374	4,800	4,800
1	1	Professor of Sanscrit	1,800		1,800	1,800
1	1	Lecturer of Chemistry	1,200		1,200	1,200
		Special.				
		Salaries of Instructive Staff	.....	2,000	.....	.....
		Contingent Charges.				
		Contingent allowance for College	1,050	.....	1,050	1,050
		Contingencies for Chemistry	100	.....	.....	100
		Total Krishnaghur College ...	20,950	24,374	20,850	20,950

Numbers. 1873-74.	Numbers. 1874-75.		Local estimate, 1874-75.	Actuals, 1872-73.	Budget estimate, 1873-74.	Budget estimate, 1874-75.
		BERHAMPORE COLLEGE.	Rs.	Rs.	Rs.	Rs.
		General Department.				
1	1	Principal	12,000	18,087	12,000	12,000
1	1	Professor	4,800		4,800	4,800
1	1	Professor of Sanscrit	1,800		1,800	1,800
1	1	Teacher of Chemistry	600		600	600
		Special	.....	1,797	.....	.....
		Contingent Charges.				
		Contingent allowance for College	1,050	.....	1,050	1,050
		Contingencies for Chemistry	100	.....	.....	100
		Service Postage Stamps	25	.....	.....	.....
		Total Berhampore College ...	20,375	19,884	20,250	20,350
		PATNA COLLEGE.				
		General Department.				
1	1	Principal	12,000	31,802	12,000	12,000
2	2	Professor	18,000		17,200	18,000
1	1	Assistant Professor	4,560		4,800	4,550
1	1	Professors of Sanscrit	1,800		1,800	1,800
		Medical Officer and Lecturer on Chemistry and Botany.	.....	.....	1,200	1,200
		Special.				
1	1	Law Lecturer	2,400	2,420	2,400	2,400
		Contingent Charges.				
		Contingent allowance for College	1,150	240	1,150	1,150
		Contingencies for Chemistry	100	.....	.....	100
		Scientific Apparatus	10,000	.....	.....	10,000
		Total Patna College ...	50,010	34,462	40,550	51,200
		SCHOOL OF ART.				
		Principal	8,400	12,969	8,400	8,400
		Establishment.				
		Masters	4,560	1,104	4,560	4,560
		Servants	1,104		1,104	1,104
		Contingent Charges.				
		House rent	3,000	.....	3,000	3,000
		Miscellaneous	2,216	4,736	2,216	2,216
		Scholarships	1,200	344	1,200	1,200
		Total School of Art ...	20,480	19,144	20,480	20,480
		RECAPITULATION.				
		Government Colleges.				
		Presidency College	2,11,090	1,69,136	2,18,726	2,19,220
		Sanscrit College	26,337	23,113	27,465	26,300
		Government Madrissas	98,110	35,315	38,015	90,110
		Hooghly College	54,050	16,340	17,650	54,240
		Dacca College	33,170	35,014	39,250	33,150
		Krishnaghur College	20,950	24,374	20,850	20,950
		Berhampore College	20,375	19,884	20,250	20,350
		Patna College	50,010	34,462	40,550	51,200
		School of Art	20,480	19,144	20,480	20,480
		Total Government College ...	5,34,572	3,76,782	4,43,236	5,36,000
		GOVERNMENT SCHOOLS.				
		ENGLISH SCHOOLS—HIGHER CLASS.	Rs.	Rs.	Rs.	Rs.
		Collegiate Schools.				
		Masters	.....	86,218		
		Contingent Charges.	65,700		.....	65,700
		Clerks and servants	.....	7,761	68,294	
		Miscellaneous	5,950	5,442	.....	5,750
		Service Postage Stamps	.....	88		
		Surveying and Drawing	10,600	7,133	10,000	10,600
					78,294	
		Deduct amount provided in Local Funds Budget			20,716	
		Total	82,250	1,06,642	57,578	82,050
		CIVIL SERVICE CLASS.				
		Riding Class.				
		Teachers	240	.....	240	240
		Establishment	1,320	.....	900	1,320
		Miscellaneous charges		7,896		
		Other Classes.				
		Teachers	9,480	.....	10,180	9,480
		Establishment	780	.....	802	780
		Miscellaneous charges	1,344	.....	600	1,340
		Total	13,164	7,896	12,722	13,160
		Total Collegiate Schools	95,414	1,14,538	70,300	95,210

	Local estimate, 1874-75.	Actuals, 1872-73.	Budget Estimate, 1873-74.	Budget Estimate, 1874-75.
HIGH SCHOOLS.	Rs.	Rs.	Rs.	Rs.
Masters, Clerks and Servants	.....	27,475	.....	.....
Miscellaneous charges	.....	1,888	.....	.....
Service Postage Stamps	.....	29	.....	.....
Law Class.	.....			
Salaries of Law Lecturers	57,814	1,233	40,600	57,810
Drawing and Surveying Classes.				
Survey teachers	.....	1,859	.....	.....
Travelling allowances	.....			
Miscellaneous charges	.....			
	57,814	32,484	40,600	57,810
ZILLAH SCHOOLS.				
Masters, Clerks and Servants	.....	1,77,473		
Miscellaneous charges	2,67,260	11,807	.....	2,70,000
Service Postage Stamps	.....	360		
Survey and Drawing Classes.			2,59,000	
Survey teachers				
Travelling allowances	18,420	5,593	.....	18,620
Miscellaneous charges				
	2,85,680	1,95,233	2,59,000	2,88,620
MIDDLE CLASSES.				
Masters, Clerks and Servants	.....	5,394		
Contingent Charges.	5,025		12,450	2,080
Miscellaneous charges	.....	1,508		
Service Postage Stamps	.....	4		
Boarding Schools.				
Masters		360		
Stipends to Boarders	8,838	20	2,750	8,840
Miscellaneous		23		
Total ...	13,863	7,309	15,200	10,920
VERNACULAR SCHOOLS.				
Middle Class.				
Masters, Clerks and Servants		76,324		
Miscellaneous charges	99,281	7,294	.....	99,280
Service Postage Stamps		91		
Survey and Drawing Classes	.....	40		
Total ...	99,281	83,749		99,280
Lower Class.				
Masters, Clerks and Servants		7,829	1,18,764	
Miscellaneous charges	10,184	654		10,180
Service Postage Stamps		.....		
Total ...	10,184	8,483		10,180
Government Schools for Girls.				
Teachers and Servants	9,000	6,944		9,100
Miscellaneous charges		1,856		
Total Schools for Girls ...	9,000	8,800	.....	9,100
Total Vernacular Schools ...	1,18,465	1,01,032	1,18,764	1,18,560
NORMAL SCHOOLS.				
Masters, Clerks and Servants		57,328		
Stipends to Pupil Teachers		46,785		
Miscellaneous		15,993		
Service Postage Stamps	1,83,173	494	1,41,500	1,66,100
Survey and Drawing Classes.				
Survey teachers		30		
Travelling Allowance				
Total Normal Schools ...	1,83,173	1,20,633	1,41,500	1,66,100
RECAPITULATION.				
Other Government Schools.				
High Schools	57,814	32,484	40,600	57,810
Zillah Schools	2,85,680	1,95,233	2,59,000	2,88,620
Middle Classes	13,863	7,309	15,200	10,920
Vernacular Schools	1,18,465	1,01,032	1,18,764	1,18,560
Normal Schools	1,83,173	1,20,633	1,41,500	1,66,100
Total ...	6,58,995	4,56,691	5,75,064	6,42,010
GRANTS-IN-AID AND ASSIGNMENT.				
Grants-in-aid	5,20,100	4,24,610	5,06,200	5,06,000
Grant to the Diocesan Board of Education for Hill Schools [Government of Bengal No. 1151, dated 28th March 1873.]	746	.....	.....	800
Schools for Artisans in Rajmehal, Darjeeling and Chittagong Hill Tracts.	.....	167	5,300	5,200
Surveying and Drawing Classes	.....	128	5,000	2,000
Total ...	5,20,846	4,24,905	5,16,500	5,14,000

	Local estimate, 1874-75.	Actuals, 1872-73.	Budget estimate, 1873-74.	Budget estimate, 1874-75.
	Rs.	Rs.	Rs.	Rs.
Primary Schools	5,57,000	1,72,245	5,57,000	5,57,000
Scholarships.				
Senior Scholarships	25,200	26,976	24,360	25,200
Junior "	46,800	42,872	45,960	46,800
Minor "	60,000	9,615	64,000	60,000
Vernacular "		45,308		
Primary "	29,520	8	14,780	29,500
Special Scholarships for Assam boys tenable in the Hooghly Collegiate School class,—*vide* Government Order No. 2800, dated 9th August 1872.	720	.....	.....	700
Total Scholarships ...	1,62,240	1,24,779	1,49,100	1,62,200
⅓rds freight on Europe stores	.....	95	.....	1,000
Miscellaneous.				
School Book Society	6,270	6,280	6,270	6,270
Vernacular Literature Society	1,800	1,800	1,800	1,800
Subscription for 200 copies of the Periodicals named "Chasine Jhew" in lieu of Oordu Newspaper.	1,080	1,080	1,080	1,080
Ditto for Periodicals in Behar	232	.....	232	230
Education Gazette	3,600	3,600	3,600	3,600
Grants for the encouragement of Vernacular publications	5,000	1,680	5,000	5,000
Rewards for the production of Ooriya books	3,000	.....	.....	1,200
Subscription for 25 copies of Sanscrit Journal named "Hindu Commentator."	300	225	300	300
Book Mohurirs	1,248	228	1,248	.....
Passage and outfit allowance of a Gilchrist Scholar to England as per Government Order No. 3316, dated 4th November 1871.	1,000	2,000	1,000	1,000
Fees to Examiners...	7,000	4,315	7,000	7,000
Petty construction and repairs	10,000	714	10,000	10,000
Minor grants-in-aid (Rs. 1,000 and under)		2,471		
Larger grants-in-aid (Rs. 1,000 and above)		762		
Minor Government buildings		455		
Cost of books from England	.....	20	.....	.....
Cost of medical stores	.....	584	.....	520
Grant to Calcutta Public Treasury	.....	1,350	.....	.....
Binding Colonel Dalton's Ethnology of Bengal	.....	1,630	.....	.....
Cost of printing and publishing the work of Baboo Rajendra Lall Mittra on the "Antiquities of Orissa."	.....	7,500	.....	.....
Miscellaneous	.....	373	.....	.....
For the vacancy in the 4th grade of the Education Service	6,000	.....	.....	.....
Deduct—			37,530	
Retrenched by Government	.....	.....	30	.....
Total Miscellaneous ...	46,530	37,967	37,500	36,800

D. E. J.

RESOLUTION.

FINANCIAL DEPARTMENT.

Dated Calcutta, the 2nd May 1874.

READ—

Letter from Accountant-General No. 1203C, dated 11th March 1874, submitting the Educational Estimates for 1874-75.

The estimates of disbursements, as presented by the Accountant-General, are compared below with the sanctioned estimate for 1873-74, and with a regular estimate for the same year based on the actuals of nine months of the year, as furnished by the Accountant-General, and on an estimate for the remaining three months of the year.

1	2	3	4	5
ITEMS.	Sanctioned Budget estimate 1873-74.	Regular estimate 1873-74.	Accountant-General's estimate for 1874-75.	Grants as sanctioned by Lieutenant-Governor.
	Rs.	Rs.	Rs.	Rs.
Superintendence and inspection	3,40,700	3,46,000	4,23,260	3,75,000
Government Colleges	4,85,750	3,80,000	5,40,756	4,75,000
Collegiate Schools	91,016	79,000	95,210	95,000
Other Government Schools*	5,75,064	5,39,000*	6,42,010	6,22,500
Grants-in-aid and assignments	5,16,500	4,30,000	5,14,000	4,60,256
Primary Schools	5,57,000	4,10,000	5,57,000	5,57,000
Scholarships	1,49,100	1,30,000	1,62,200	1,50,000
Freight	.....	1,000	1,000	1,000
Miscellaneous	37,500	35,000	36,800	25,000
Total	27,52,630	23,50,000	29,72,236	27,60,756
Deduct amount provided in local fund budget	63,230	.....	4,756	4,756
Total	26,89,400	23,50,000	29,67,480	27,56,000

Thus the Accountant-General's estimate for 1874-75 shows an increase of Rs. 2,78,080 over the sanctioned estimate of 1873-74; and an increase of no less than Rs. 6,17,480 as compared with the probable expenditure of 1873-74, as estimated from the latest available data. The increase as compared with the sanctioned estimate of 1873-74 is owing *first*, to the fact that certain items of charge have been shown in the estimates of 1874-75, which have not

* Detail of head "other Government schools."	Sanctioned estimates 1873-74.	Regular estimates 1873-74.	Accountant-General's estimates of 1874-75.
	Rs.	Rs.	Rs.
High	40,600	54,000	57,810
Zillah	2,59,000	2,50,000	2,88,620
Other schools	1,33,970	1,00,000	1,29,480
Normal	1,41,500	1,35,000	1,66,100
	5,75,070	5,39,000	6,42,010

heretofore been brought into the estimates; such as the expenditure of proceeds from educational endowments, &c., which items are generally counterbalanced by *per contra* receipts, and so do not affect the net cost of the Department; *secondly*, by *bonâ fide* increase of charges to be incurred on account of appointments and measures which have been sanctioned since the estimates of 1873-74 were prepared.

2. The comparison of the Accountant-General's estimate for 1874-75, with the *regular* estimate for 1873-74 is further affected by a third cause in addition to these, which is that the Accountant-General's figures represent full estimates embracing the maximum amount which can be expended during the year under existing sanctions. But in practice, the actual disbursements of a year always fall considerably short of such full estimates. Appointment-holders are absent on leave, not drawing full pay; *interregna* occur between the vacation of appointments and their being filled up; contemplated projects are not carried into effect during the year, and so on. As a fact, savings from such causes do much more than counterbalance the additional expenditure during a year, on items which were not specifically provided for in the sanctioned estimates. In the educational estimates, these causes have so materially affected the comparison between the Accountant-General's estimates for 1874-75 and the expenditure of 1873-74, as now estimated, that no fair comparison can be formed without reducing the full estimate of 1874-75 by such a percentage as experience and a knowledge of the circumstances of the Department suggest, in order to represent the probable savings during the year from such causes, which, however, it is impossible to forecast in greater detail.

3. The details of the Accountant-General's estimates will now be examined, such items only being noticed as require remarks.

Superintendence and Inspection.

	Rs.
Budget estimate 1873-74	3,40,700
Regular estimate 1873-74	3,46,000
Accountant-General's estimate 1874-75	4,28,260
Sanctioned by Lieutenant-Governor for 1874-75	3,80,700

4. Under the minor head of *Superintendence and Inspection* there is an increase of Rs. 82,560, as compared with the sanctioned grants of 1873-74.

The new charges of importance under this head are—

	Rs.
A Joint Inspector for Orissa on Rs. 250 a month, as sanctioned by Government order No. 73, dated 17th January 1873	3,000
The increase of the number of Deputy and Sub-Inspectors from 100 to 179, as sanctioned by the same Government order and subsequent orders	27,000
Increase of travelling allowances accounted for by above increase in number	30,000
Establishment sanctioned for Commissioners' offices ..	5,520
Ditto for School Committees	16,210
Total ..	81,730

The rest of the difference (about Rs. 800) is owing to petty variations and to increases in the items of contingencies, petty establishments, &c., which are inseparable from the creation of so many new offices.

5. The regular estimate shows that the actual expenditure of 1873-74, will be about Rs. 3,46,000, and this includes a very considerable proportion of the annual charge on account of the new items shown above, for the new agency has been appointed gradually during the course of the year, although no provision was made for it in the estimates of 1873-74. On the whole, it will probably be sufficient to fix the grant for superintendence and inspection in 1874-75, at Rs. 3,75,000.

6. The figures against Government Colleges in the abstract at the head of the Accountant-General's estimate are, as in the margin, showing an increase of Rs. 55,006, as compared with the budget estimate of 1873-74. The decreases in the cost of individual Colleges are—

Government Colleges.

	Rs.
Budget estimate, 1873-74 ...	4,85,750
Regular estimate „ ...	*4,22,000
Accountant-General's estimate, for 1874-75	5,40,756
Grant sanctioned by Lieutenant-Governor	4,86,000

*Including Rs. 42,000 which were contributed from the Local Fund Budget.

	Rs.
Hooghly	1,300
Dacca	6,100
Sanskrit College	1,200
Total ..	8,600

Adding these to the actual increase in the total estimates (Rs. 55,006), an increased expenditure to the extent of about Rs. 63,000 is estimated under the remaining Colleges. That sum is more than accounted for as follows:—

	Rs.
Increase in Presidency College	500
Madrissahs	52,000
Patna College	10,700
Total ..	63,200

In the details of the Presidency College are several considerable increases and decreases, but they leave a net increase of about Rs. 500 only on the College.

Under Government Madrissahs, there is an increase of Rs. 52,000, of which Rs. 2,000 is due to the Calcutta Madrissah, the rest to provision now first made for the extension of Mahomedan education by the opening of Madrissahs at Dacca, Hooghly, Rajshahye, and Chittagong, and for Scholarships in connection therewith. These charges will be for the most part covered by the receipts from the Mohsin endowment, the proceeds of which have been set free from the Hooghly College, and which appear for the first time in the estimates *per contra* as a receipt to the extent of Rs. 44,500.

Increase in Madrissahs, Rs. 52,000.

Patna College shows an increase of Rs. 10,700, mainly accounted for by the provision of Rs. 10,000 for the purchase of scientific apparatus which has been sanctioned.

Increase in the Patna College, Rs. 10,700.

From a comparison of the actuals of 1872-73 and of the regular estimate of 1873-74, with the full sanctioned estimate of those years respectively, it appears that a considerable sum might safely be deducted from the full annual estimate under the head of Colleges.

The Lieutenant-Governor is, therefore, pleased to direct that the allotment for Colleges in 1874-75 shall stand at Rs. 4,75,000, being Rs. 65,756 below the Accountant-General's estimate for 1874-75, as mentioned above.

7. Under "Collegiate Schools" including "Civil Service classes" there is an increase of Rs. 4,000 over the Budget estimate of 1873-74, of which the Director of Public Instruction should have submitted an explanation. Probably some of the increase is owing to the fact that the entire cost of the Hooghly Collegiate School is now charged in the accounts, no part of it being met as hitherto from the Mohsin endowment, which has been set free for Mahomedan education. The estimate of Rs. 95,000 is admitted provisionally, subject to modification after receipt of the necessary explanation from the Director.

Collegiate Schools, including Civil Service Classes.

	Rs.
Budget estimate, 1873-74 ...	91,016
Regular estimate, 1873-74 ...	92,000*
Accountant-General's estimate, 1874-75	95,210

* Inclusive of Rs. 20,000 contributed from Local Fund estimates.

8. The Accountant-General explains how the estimate for other Government Schools has been made up:—

Other Government Schools.

	Rs.
Budget estimate, 1873-74	5,75,064
Regular estimate, 1873-74 ...	5,39,000
Accountant-General's estimate, 1874-75	6,42,010

"The figures under the several classes of schools have been taken according to the sanctioned Government grant for each school, plus the grant for survey and drawing, the estimated schooling fees, interest on invested funds, and other local receipts, the rules for the guidance of District Committees of Public Instruction received with your No. 1048, dated 7th March 1873, requiring all school receipts to be paid into the treasury to credit of education. In preparing the budget estimate for 1873-74, the receipts from interest and lands were not included, as they did not then pass through the Government accounts, and the figures for 1874-75 are thus raised by about Rs. 22,000 on this account."

The estimate shows an increase of Rs. 66,700 over the Budget estimates of 1873-74. Under this head of the Abstract are comprised English and Vernacular Schools of all classes, from High Schools downwards; Girls' Schools and Normal Schools. Middle class English Schools show a decrease of Rs. 10,000, so that schools of other classes must account for an increase of Rs. 76,700.

Deducting from this the Rs. 22,000 which are explained by the Accountant-General above, Rs. 54,600 remain to be accounted for.

High Schools show an increase of Rs. 17,000, which, it is gathered from the explanations given in paragraph 6 of the Accountant-General's letter, is due partly to the Rajshahye School having been raised to the status of a High School, and requiring an extra grant of Rs. 6,000 per annum. In the absence of any further explanation the estimate must be reduced by Rs. 9,810 and the grant for High Schools, including Law Classes, will stand at Rs. 48,000.

High Schools, including Law Classes.

		Rs.
Budget estimate, 1873-74	...	40,600
Ditto, 1874-75	...	57,810

Zillah Schools show an increase of Rs. 29,000. The only item in the Accountant-General's very general explanation which applies to this class of schools is that the—

Hazareebagh,
Singbhoom,
Durrung, and
Chumparun

schools have been allowed a fixed net grant during the year, and brought on the list of Zillah Schools. The net grants assigned in each case were as follows:—

Zillah Schools, including Surveying and Drawing Classes.

		Rs
Budget estimate, 1873-74	...	2,59,000
Ditto, 1874-75	...	2,88,620

	Rs.
Chumparun	1,800
Hazareebagh	1,800
Singbhoom	1,800
Tezpore	2,400

This explanation accounts for Rs. 7,800. Rs. 18,620 represent the provision now first made for Survey and Drawing classes. The results of 1873-74 would warrant some deduction from the full estimates for probable savings on this item; the grant for 1874-75 for Zillah Schools, as now provisionally allowed, will therefore stand at Rs. 2,80,000.

Middle class schools, including Boarding Schools, show a decrease of Rs. 4,280; within this head, however, Boarding Schools rise from Rs. 4,280 to Rs. 8,840, an increase of Rs. 4,600.

Middle Class Schools, including Boarding Schools.

		Rs.
Budget estimate, 1873-74	...	15,200
Ditto, 1874-75	...	10,920

The Accountant-General's letter explains that some increase in this item is owing "to the establishment of a new Boarding School in the Chittagong Hill Tracts, and to the grant for the Darjeeling Boarding School having been raised from Rs. 1,800 to Rs. 3,600 per annum." The cost sanctioned for the Chittagong Hill Tracts' Boarding School was Rs. 1,500; so that the above

explanation accounts for Rs. 3,300 only of increase. The remainder should be explained. Meanwhile, the grant for Middle class Schools including Boarding Schools may stand at Rs. 10,000.

Vernacular Schools of the Middle and Lower classes with Girls' Schools are estimated at Rs. 1,18,560; about the same as last year's. The estimate is accepted.

Vernacular and Girls' Schools.	Rs.
Budget Estimate, 1873-74 ...	1,18,764
Ditto, 1874-75 ...	1,18,560

Under Normal Schools there is an increase of Rs. 24,600, from Rs. 1,41,500 to Rs. 1,66,100. The increase is owing to the improved constitution given to those Schools by the Government resolution of 31st July 1873, at a cost of Rs. 1,64,000; and to the opening of a new Normal School at Cherra Poonjee. The grant will stand at Rs. 1,66,000.

	Rs.
Normal Schools Budget estimate 1873-74	1,41,500
Normal Schools Budget estimate 1874-75	1,66,100

The Accountant-General has struck out of his estimate Rs. 19,800, which the Director of Public Instruction had added as a rough estimate for building grants; but the Government has expressed its hope of being able to meet applications for housing Normal Schools in the coming year. Rs. 18,000 must, therefore, be entered on this account in the estimates of the Public Works Department.

The grants placed by the Accountant-General under "Other Government Schools" will, therefore, stand as follows:—

	Rs.
High Schools	48,000
Zillah Schools	2,80,000
Middle class Schools, including Boarding Schools... ...	10,000
Vernacular Schools for boys and girls...	1,18,500
Normal School	1,66,000
Total ...	6,22,500

Grants-in-aid Assignment.

9. The actual expenditure of 1871-72 under this head was Rs. 4,24,905; and that for 1872-73 is now estimated at Rs. 4,30,000; as to this estimate also, the Director of Public Instruction should have given explanation to assist the Government in forming its estimate. The Lieutenant-Governor allows a grant of Rs. 4,60,256 for 1874-75

Grant-in-aid.	Rs.
Sanctioned estimate, 1873-74 ...	5,16,500
Regular estimate, 1873-74 ...	4,30,000
Accountant-General's estimate, 1874-75	5,14,000

Primary Schools.

10. Under this head, the expenditure was Rs. 1,72,245 in 1872-73. In 1873-74 the impetus which Primary Education has received, has raised the expenditure to Rs. 4,10,000, as now estimated. The Lieutenant-Governor desires to encourage the efforts of all in this direction, and therefore sanctions the full amount as estimated by the Accountant-General in accordance with his assignments which, though not quite fully worked up to in 1873-74, will probably be so in 1874-75.

Primary Schools.	Rs.
Budget estimate, 1873-74 ...	5,57,000
Regular estimate, 1873-74 ...	4,10,000
Accountant-General's estimate, 1874-75	5,57,000

Scholarships.

11. The increase is Rs. 12,000; there is a reduction of Rs. 4,000 in Vernacular Scholarships, but Primary Scholarships have doubled and show an increase of Rs. 15,000. Such figures should obviously have been accompanied by explanations and references to sanctions, but nothing of the sort was given; by inquiry from the Director of Public Instruction it has been ascertained that these scholarships, which were first granted in 1873-74, are tenable for two years; so that

Scholarships.	Rs.
Sanctioned estimate, 1873-74 ...	1,49,100
Regular estimate, ditto ...	1,30,000
Accountant-General's estimate, 1874-75	1,62,200

in 1874-75, not only the scholarships given in 1874-75, but also those given in 1873-74, will be payable; and thus the cost will be doubled.

The expenditure of 1873-74, as now estimated, will amount to Rs. 1,30,000 only. The grant for 1874-75 may stand at Rs. 1,50,000.

12. The grant under *Miscellaneous* may stand at Rs. 25,000, and that for "Freight" at Rs. 1,000.

13. *Receipts.*—The Accountant-General gives the following explanation as to the receipts:—

"The increase of Rs. 92,500 over the estimate for the present year arises chiefly from the fees of the Hooghly College and Collegiate School, as also the realization from interest, &c., of the College Endowment, being shown as receipts of the Education Department under the last arrangements. The Miscellaneous receipts of Zillah Schools are also now shown under Education, as explained in paragraph 6 of this letter."

The estimate of Rs. 4,89,000 is accepted.

14. The following is the comparison of the cost of the Department as now sanctioned for 1874-75, with the cost as sanctioned in the Budget estimates of 1873-74:—

	1873-74.	1874-75.	Difference of 1874-75.
	Rs.	Rs.	Rs.
Budget estimate of gross disbursements ...	27,52,630	27,60,756	+ 8,126
Deduct provided from local funds	63,230	4,756	— 58,474
Gross charge on provincial funds excluding Public Works	26,89,400	27,56,000	+ 66,600
Deduct estimated receipts	3,96,500	4,89,000	+ 92,500
Net cost ...	22,92,900	22,67,000	— 25,900
Add amount assigned to Department Public Works for educational buildings	.....	.....	.....
Actual cost of Department...	.....	.....	.....

15. The Lieutenant-Governor, in closing this resolution, must express his serious dissatisfaction at the extreme delay which occurred before the departmental estimates were furnished by the Director of Public Instruction, and the perfunctory and incomplete way in which they were at last furnished. Existing orders require officers who prepare estimates to append clear explanations of the increases and decreases. The Director of Public Instruction did not attempt to give any such explanations as are received from other departments; and the causes of increase remained to be sought out after the estimates reached the Government, thus causing delay in passing them; indeed, it has been necessary to pass some of the items provisionally only for want of explanation up to the last moment.

16. Imperfect as they were, the Director of Public Instruction's estimates, instead of being furnished to the Accountant-General on the 1st of November, as required by existing orders, were not sent in till the 19th of January. Such delay cannot be tolerated in a matter which affects so many other offices; and the Director of Public Instruction will be called upon to submit any explanation on the subject which he may be able to give.

17. Should the blame as to the delay rest with the subordinate officers, the Director of Public Instruction will be required to give the dates on which the estimates were due and were received from each; and to submit for His Honor's information the explanation of the officers concerned.

By order of the Lieutenant-Governor of Bengal,

H. L. DAMPIER,

Secretary to the Govt. of Bengal.

No. 1263K.

COPY of this resolution forwarded to the Director of Public Instruction, with an intimation that this may be substituted for the copy forwarded with endorsement No. 939, dated 27th March 1874.

No. 1263L.

COPY of this resolution forwarded to the Accountant-General, with an intimation that this may be substituted for the copy forwarded with endorsement No. 940, dated 27th March 1874.

No. 1263M.

COPY of this resolution forwarded to the Commissioners of Divisions, with an intimation that this may be substituted for the copy forwarded with endorsement No. 941, dated 27th March 1874.

No. 1263N.

COPY of this resolution forwarded to the General (Education) Department of this office, with an intimation that this may be substituted for the copy forwarded with endorsement No. 942, dated 27th March 1874.

By order of the Lieutenant-Governor of Bengal,

R. KNIGHT,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 2nd May 1874.

No. 990C., dated Calcutta, the 5th January 1874.

From—H. A. MANGLES, Esq., Offg. Accountant-General, Bengal,

To—The Secretary to the Government of Bengal, Revenue Department.

I HAVE the honor to forward herewith the Budget Estimate of the Medical Department for 1874-75.

2. *Medical Establishments.*—The provision for the pay of Sub-Assistant Surgeons, Hospital Assistants, and Compounders and Dressers has been transferred to the head of Hospitals and Dispensaries, with reference to the present mode of adjusting those charges. The increase under Clerks is owing to the scale of pay sanctioned in orders No. 487, dated 27th March 1873, and to an extra writer for three months in the office of the Surgeon-General, Indian Medical Department. A larger amount appears to be necessary for Medical Stores, looking to past actuals, and an increase has also been allowed for cost of medicines supplied to Civil Surgeons for sale, but this latter item is covered by a corresponding amount taken on the receipt side.

3. *Vaccine Establishment.*—Three Inspecting Vaccinators and 42 apprentices have been sanctioned for the Darjeeling Circle in letter from Government of Bengal No. 4066, dated 18th October 1873, and four Vaccinators for the Garo Hills in letter No. 3871, dated 8th October 1873, as also a provision of Rs. 600 for Chittagong Hill Tracts under letter No. 1913, dated 27th May 1873. One clerk has been discontinued in the office of the Calcutta Vaccine Circle. The provision of the present year for Medical Stores seems sufficient, whilst a smaller amount will suffice for travelling allowances, looking to the actuals of the past three years, and I have therfore entered the smaller amounts in lieu of those proposed by the Surgeon-General.

Years.		Rs.
1870-71	...	9,711
1871-72	...	9,555
1872-73	...	9,634

4. *Hospitals and Dispensaries.*—An additional amount is required to meet the increase of pay to be drawn by Surgeon-Major Ewart of the Presidency General Hospital for the difference between 15 and 20 years' service. The decrease under House Surgeons is owing to the allowances for the Howrah General Hospital being now taken under Grants for Medical Purposes in accordance with the instructions to that effect contained in the original sanction. Three Sub-Assistant Surgeons have been transferred from the head of Medical Establishment and provision included for the additional allowance sanctioned for the four Sub-Assistant Surgeons to be attached to the new Sealdah Hospital taken over from the Calcutta Justices of the Peace, but a smaller provision will suffice to meet the charges of the year, as fewer officers are expected to be promoted to the higher grades. The smaller provision for supernumerary Sub-Assistant Surgeons and Native Doctors is made with reference to the number likely to be admitted into the service during the year. The difference in numbers and amounts under Native Doctors, Apothecaries, Compounders and Dressers and Servants is generally due to sanctioned changes, to the transfer of three Compounders from Medical Establishment, and first provision for the new Sealdah Hospital, the increase under Servants being specially for that institution and the Calcutta General Hospital. A smaller amount is taken for Native Medical Pupils with reference to the transfer to India of all charges on account of pupils attached to dispensaries. An entry is again made for Epidemic Fever Hospitals in the fever-stricken districts, as directed in your letter No. 4117, dated 22nd October 1873, to the Surgeon-General, Indian Medical Department.

5. The increase under Contingent Charges is mainly due to the first provision for the new Sealdah Hospital. I have entered a larger amount for Europe Medicines, looking to the actuals of 1872-73 and to the fact that all supplies issued to Provincial Services have now to be paid for. The figures include a sum of Rs. 11,973 for medicines to be issued to dispensaries on chargeable indents and for which a credit is taken *per contra.* Under Petty Construction and Repairs, a special provision of Rs. 11,521 has been asked for on account of the Presidency General Hospital, the expenditure having been sanctioned in letter from Government of Bengal No. 4836, dated 26th

November 1873; but as the building is borne on the books of the Public Works Department, and charges for petty works exceeding Rs. 1,000 in cost must be taken in the accounts of that department, I have not admitted the amount.

6. *Lock-Hospitals.*—A smaller amount has been entered for the Government contribution to the Calcutta Institution.

7. *Medical College and School.*—The creation of a Medical School at the new Sealdah Hospital, in order to remove the vernacular classes from the Medical College, has been sanctioned in the Resolution of the Government of Bengal (Education) dated 19th November 1873, and a scale of establishment prescribed, for which provision has been duly made. The other increases are in the salaries of the second Surgeon and the Chemical Examiner, the creation of four new post of Demonstrators of Anatomy sanctioned in the orders quoted on the margin, and the transfer from the Chemical Examiner's budget of the Assistant Professor of Chemistry on an increased pay of Rs. 200, as authorized in Government letter No. 1144, dated 15th March 1873.

No. 3253, dated 10th September 1873.
" 3903, " 3rd November "

8. A larger amount has been taken for scholarships and stipends with reference to the actuals of 1872-73; a small increase has also been allowed under Miscellaneous to provide for the Sealdah School, but the figures of the Surgeon-General have not been taken in full with reference to paragraph 7 of the Resolution quoted in the preceding paragraph, directing the transfer of Rs. 100 from the College Contingent Allowance to the Sealdah School. The large adjustment in 1872-73 for Cost of Medical Stores appears to be exceptional, and I have therefore only doubled the sanctioned allotment for the present year.

9. *Lunatic Asylums.*—The increase under the heads of Compounders, Clerks and Servants is for the Dullunda, Cuttack Dacca and Patna Asylums, and has been duly sanctioned. An additional provision seems necessary for Diet and Clothing with reference to the actuals of the past two years; larger amounts have been asked for on this account for Dacca, Moydapore, and Patna. The figures of the Surgeon General for Contingent Charges included Rs. 13,360 for passage money of insanes to England, but I have entered a smaller amount, as the charge is not likely to amount to this sum in any one year. An increased amount is taken under Petty Construction and Repairs in order to provide for roofing all the work sheds of the Dullunda Asylum, which is said to be much needed. Raw Materials for Manufactures are increased by Rs. 13,000 for the Dullunda Asylum, where a large demand for castor-oil and other stores is expected, and by a First Provision for Manufactures in the other asylums.

1871-72	...	Rs. 48,269
1872-73	...	" 51,885

10. *Chemical Examiner's Department.*—The changes under this head have been duly sanctioned by the Government of Bengal in letter No. 1144, dated 15th March 1873, *viz.*, the reduction of the salary of the post of assistant to Rs. 80 per mensem, and an increase of Rs. 10 a month to the two menial servants on the establishment.

11. *Grants for Medical Purposes.*—The Government donation to the Bhowanipore Dispensary has been discontinued, but new grants have been sanctioned for the dispensaries at Hiranpore and Tura, as sanctioned in the letters quoted on the margin. The entry for the Howrah General Hospital is merely a transfer from the Hospitals and Dispensaries as already explained in paragraph 4. I have made a small provision for expenses on account of epidemics with reference to the actuals of 1872-73.

No. 4117, dated 22nd October 1873.
No. 4973, dated 3rd December 1873.

12. *Receipts.*—The figures of the Surgeon-General have been generally accepted, but I have increased the amount for Sale Proceeds of Lunatic Asylum Manufactures with reference to the remark in paragraph 11 of the Resolution of 14th February 1873, on the Medical Budget for 1873-74, directing that the receipts should be taken at the amount of the Raw Material grant. The amount under Miscellaneous is chiefly for Cash Recoveries of Service and Payments of Previous Years, which are now credited to the Departments concerned, under orders of the Comptroller-General, instead of under IX—Miscellaneous, as heretofore.

GRANT 7.

MEDICAL SERVICES.

Budget Estimate, 1874-75.

	Local estimate.	Actuals, 1872-73.	Sanctioned grant, 1873-74.	Estimate, 1874-75.
Abstract.	Rs.	Rs.	Rs.	Rs.
Medical Establishment ...	78,262	53,737	66,700	71,870
Vaccine ditto ...	1,03,037	81,278	97,800	1,00,540
Government hospitals and dispensaries ...	6,94,403	5,75,984	5,44,810	6,62,740
Lock-hospitals ...	47,232	45,000	54,000	47,230
Medical colleges and schools ...	2,03,202	1,72,511	1,71,700	2,00,870
Lunatic Asylums ...	1,83,953	1,40,385	1,51,500	1,77,720
Chemical Examiner's Department ...	2,886	3,359	3,600	2,880
Grants for medical purposes ...	43,121	42,737	39,990	48,120
Sanitary Commissioner ...	25,600	21,298	25,600	24,890
Total ...	13,81,696	11,36,289	11,55,700	13,36,860

Net increase, 1874-75, Rs. 1,81,160.

Detail.

Numbers. 1873-74.	Numbers. 1874-75.		Local estimate.	Actuals, 1872-73.	Sanctioned grant, 1873-74.	Estimate 1874-75.
		MEDICAL ESTABLISHMENT.				
		Salaries.	Rs.	Rs.	Rs.	Rs.
3	3	Allowance to Station Surgeons for sub-divisional duties ...	1,080	.....	1,080	1,080
3	.....	Sub-Assistant Surgeons	4,200	.....	5,400	.....
		Allowances for attending Educational Establishments... ...	.....	5,295	.....	.....
		Total ...	5,280	5,295	6,480	1,080
		Establishment.				
1	.....	Hospital assistants	420	.....	420	.....
3	.....	Compounders and dressers	420	.....	420	.....
44	45	Clerks	14,004	.....	11,530	14,004
42	42	Servants	2,556	2,398	2,556	2,556
		Total ...	17,400	2,398	14,926	16,560
		Contingent Charges.				
		Country medicines	571	306	414	570
		Petty construction and repairs	.....	.....	100	.....
		Office expenses and miscellaneous	267	407	179	260
		Cost of medical stores	9,872	9,477	7,500	9,870
		Total ...	10,710	10,190	8,193	10,700
		Cost of medicines supplied to Civil Surgeons for sale	23,132	16,256	18,820	23,130
		Travelling Expenses.				
		Travelling allowances	19,320	17,345	15,448	18,000
		Postage Charges.				
		Service Postage Stamps	2,420	2,253	2,833	2,400
		Total Medical Establishment ...	78,262	53,737	66,700	71,870
		VACCINE ESTABLISHMENT.				
		Salaries.				
4	4	Superintendents	32,108	38,746	32,108	32,108
7	7	Sub-Assistant Surgeons...	14,100		14,100	14,100
		Total ...	46,208	38,746	46,208	46,208
		Establishment.				
10	13	Superintending Vaccinators	2,856	25,229	2,220	2,856
288	291	Vaccinators	31,408		36,448	31,408
24	66	Apprentices	2,625	.....	340	2,624
8	7	Clerks	2,880	3,791	3,000	2,880
19	19	Servants	1,164		1,164	1,164
		Temporary establishment	.....	42	.....	.....
		Total ...	40,933	29,062	37,672	40,932
		Contingent Charges.				
		Country stationery	.....	11	.....	.....
		Office rent	600	756	600	600
		Miscellaneous	2,101	2,541	1,998	2,100
		Cost of medical stores	1,500	585	487	500
		Total ...	4,201	3,663	3,085	3,200

Numbers. 1873-74.	Numbers. 1874-75.		Local estimate.	Actuals, 1872-73.	Sanctioned grant, 1873-74.	Estimate 1874-75.
		Travelling Expenses.	Rs.	Rs.	Rs.	Rs.
		Travelling allowances ...	11,478	9,634	10,500	10,000
		Postage Charges.				
		Service Postage Stamps ...	217	173	335	200
		Total Vaccine Establishment ...	1,03,037	81,278	97,800	1,00,540
		Government Hospitals and Dispensaries.				
		Salaries.				
2	3	Surgeons ...	33,300	1,10,440	30,600	33,300
3	2	House Surgeons ...	9,000		11,400	9,000
2	2	Superintendents ...	2,400		2,400	2,400
41	44	Sub-Assistant Surgeons ...	61,620		68,040	65,820
20	16	Supernumerary ditto ...	9,600		12,000	9,600
2	2	Stewards and Assistant Stewards ...	3,960		3,960	3,960
		Total ...	1,19,880		1,28,400	1,24,080
		Establishment.				
54	70	Native Doctors ...	29,520	73,816	28,080	29,520
50	40	Supernumerary ditto ...	9,900		12,300	9,960
5	8	Apothecaries ...	7,988		12,120	17,988
34	36	Hospital Assistants and apprentices ...	19,422		19,848	19,842
44	56	Compounders and dressers ...	6,540		5,724	6,960
56	10	Native medical pupils ...	1,044	2,155	4,404	1,044
12	14	Clerks ...	3,732	33,670	3,840	3,732
454	580	Servants ...	38,028		30,474	38,028
		Allowance for attending Normal Schools ...	1,680	2,102	1,800	1,680
		Epidemic fever hospitals (details at foot) ...	1,54,356	1,16,544	1,09,810	1,54,356
		Total ...	2,82,210	3,38,725	2,28,400	2,83,050
		Contingent Charges.				
		Diet and clothing of patients ...	1,33,047	1,05,814	1,11,765	1,30,000
		Country medicines ...	12,596	1,061	8,441	5,000
		Rent of buildings ...	3,912	4,118	3,360	3,910
		Contingent charges ...	22,728	41,264	16,868	22,700
		Cost of Europe medicines, instruments, &c. ...	1,01,775	79,768	43,000	90,000
		Cost of land ...	.....	219	.....	.....
		Petty construction and repairs ...	15,460	1,750	1,576	1,680
		Total ...	2,90,118	2,33,989	1,85,010	2,53,290
		Travelling Charges.				
		Travelling allowances ...	2,175	3,120	3,000	2,170
		Postage Charges.				
		Service postage stamps...	22	150	.....	150
		Total Government hospitals and dispensaries ...	6,04,403	5,75,984	5,44,810	6,62,740
		Pay and allowances of Assistant Surgeons ...	15,240	1,16,544	25,200	15,240
		Ditto ditto of Sub-Assistant Surgeons ...	21,060		15,720	21,060
		Ditto ditto of Hospital assistants and native doctors ...	28,560		36,684	28,560
		Cost of Europe medicines ...	88,896		28,814	88,896
		Contingencies ...	.....		3,444	.....
		Total ...	1,54,356	.....	1,09,862	1,54,356
		Lock-Hospitals.				
		Government contribution to Lock-Hospitals ...	47,232	45,000	54,000	47,230
		Total Lock-Hospitals ...	47,232	45,000	54,000	47,230
		Medical Colleges and Schools.				
		Salaries.				
1	1	Principal ...	21,600	1,37,575	21,600	21,600
10	10	Professors ...	99,900		94,500	99,900
	1	Assistant Professor ...	2,400		.....	2,400
	1	Superintendent ...	6,600		.....	6,600
6	6	Teachers at Rs. 350 and 300 ...	22,800		21,600	22,800
2	6	Demonstrators of Anatomy ...	9,600	.....	4,800	9,600
		Total ...	1,62,900	1,37,575	1,42,500	1,62,900
		Establishment.				
3	10	Museum assistants ...	2,868	7,531	2,088	2,870
5	7	Clerks ...	3,840		2,640	3,840
5	28	Servants ...	5,820		3,543	5,820
		Total ...	12,528	7,531	8,271	12,530
		Contingent Charges.				
		Scholarships, stipends, &c. ...	15,364	13,176	12,000	15,000
		Petty construction and repairs ...	1,887	1,901	1,887	1,900
		Miscellaneous ...	9,998	6,188	6,517	7,500
		Cost of medical stores ...	.....	6,059	500	1,000
		Total ...	27,749	27,364	20,904	25,400

Numbers. 1873-74.	Numbers. 1874-75		Local estimate.	Actuals, 1872-73.	Sanctioned estimate, 1873-74.	Estimate, 1874-75.
		Postage Charges.	Rs.	Rs.	Rs.	Rs.
		Service postage stamps...	25	41	25	40
		Total medical colleges and schools ...	2,03,202	1,72,511	1,71,700	2,00,870
		LUNATIC ASYLUMS.				
		Salaries.				
5	5	Superintendents	23,770	22,233	23,779	23,779
		Establishment.				
6	6	Native Doctors	1,680	1,935	1,680	1,680
1	2	Compounders and dressers	408		144	408
3	3	Matrons	2,220	10,738	2,220	2,220
5	5	Overseers	9,600		9,000	9,600
3	4	Clerks	1,740	22,306	1,260	1,740
234	258	Servants	22,434		19,827	22,434
45	43	Guards	3,636		3,864	3,636
		Total	65,497	57,212	61,274	65,497
		Contingent Charges.				
		Cost of land	.....	.....	600	.....
		Diet and clothing of patients	50,079	51,885	45,823	50,000
		Contingent charges	20,943	17,300	20,991	15,000
		Rents of buildings	.....	1,250	.....	200
		Petty construction and repairs	3,370	.....	1,802	2,600
		Raw materials for manufactures	43,410	11,674	20,000	43,400
		Value of medical stores	635	1,037	1,000	1,000
		Total	1,18,437	83,146	90,216	1,12,200
		Travelling Charges.				
		Travelling allowances	.....	.....	.....	.....
		Postage Charges.				
		Service postage stamps	19	27	10	23
		Total Lunatic Asylums ...	1,83,953	1,40,385	1,51,500	1,77,720
		CHEMICAL EXAMINER'S DEPARTMENT.				
		Salaries.				
.....	.....	Chemical Examiner	.....	.....	.....	.....
1	1	Assistant ditto	960	.....	1,800	960
		Total	960	.....	1,800	960
		Establishment.				
4	4	Clerks and servants	636	516	516	636
		Contingent Charges.				
		Miscellaneous	255	1,459	298	250
		Value of medical stores	1,000	1,321	951	1,000
		Total	1,891	3,296	1,765	1,886
		Postage Charges.				
		Service postage stamps...	35	63	35	34
		Total Chemical Examiner's Department	2,886	3,359	3,600	2,880
		Grants for Medical Purposes.				
		Grants to the following hospitals and dispensaries supported from private resources:—				
		Calcutta Native hospitals and branch dispensaries	31,281	36,171	30,130	31,280
		Dacca Mitford Hospital	5,445		5,445	5,445
		Chyobassa Cole Hospital	200		200	200
		Howrah General Hospital	2,760		.....	2,760
		Burdwan Dispensary	600		600	600
		Gowhatty Pilgrim Hospital	144		144	144
		Tura Dispensary	300		.....	300
		Midnapore ditto	444		444	444
		Serampore ditto	600		600	600
		Shillong ditto	300		300	300
		Hiranpore ditto	120		.....	120
		Bankoora ditto	627		627	627
		Bhowanipore ditto	.....		1,200	.....
		Donation to Irrigation Hospital at Dehree	300	.....	300	300
		Expenses during the prevalence of epidemics	.....	6,566	.....	5,000
		Total grants for medical purposes	43,121	42,787	39,990	48,120
		SANITARY COMMISSIONER.				
		Salaries.				
1	1	Sanitary Commissioner	18,000	15,303	18,000	18,000
		Establishment.				
5	5	Clerks	3,960	2,894	3,960	3,960
2	2	Servants	144		144	144
		Total	22,104	18,197	22,104	22,104

	Local estimate.	Actuals. 1872-73.	Sanctioned grant, 1873-74.	Estimate, 1874-75.
Contingent Charges.	Rs.	Rs.	Rs.	Rs.
Office expenses and miscellaneous	736	1,175	736	736
Country stationery	.....	112	.....	.....
Travelling Charges.				
Travelling expenses and allowances	2,500	1,720	2,500	2,000
¼ freight on Europe stores	.....	58	.....	.....
Postage Charges.				
Service postage stamps	260	36	200	50
Total Sanitary Commissioner	25,600	21,298	25,600	24,890

VII.—Medical.

Budget Estimate for 1874-75.

Details.	Local Estimate.	Actuals of 1872-73.	Sanctioned Estimate, 1873-74.	Estimate, 1874-75.
Receipts for Medical Stores.	Rs.	Rs.	Rs.	Rs.
Sale proceeds for medical stores	23,623	15,535	20,700	23,620
Value of medical stores to be recovered from charitable dispensaries	11,973	3,077	4,000	11,970
Value of stores returned to Medical Department	.....	792	.....	.....
Fees, Fines, &c.				
Fees from paying patients in Government Hospitals and Asylums	23,390	27,020	19,000	23,400
Fees and fines of the Medical College	35,000	24,689	27,000	35,000
Miscellaneous.				
Sale proceeds of Lunatic Asylum manufactures	17,095	5,287	20,000	40,000
Contribution from Justices for Scaldah Hospital	30,000	.....	.....	30,000
Miscellaneous	.....	.....	.....	1,000
Total Medical ...	1,41,090	76,400	90,700	1,64,990

RESOLUTION.

FINANCIAL DEPARTMENT.

Calcutta, the 1st June 1874.

READ—

The Medical Department budget estimate for the year 1874-75, and the Accountant-General's letter No. 990C, dated the 5th January 1874, giving cover thereto.

THE Lieutenant-Governor observes that the budget estimate of the Medical Department for 1874-75, as drawn up and submitted by the Medical Authorities, has been reduced by the Accountant-General by nearly Rs. 45,000, and that notwithstanding this reduction, there is still an increase of Rs. 1,81,160, over the sanctioned grant for the current financial year, and of a still larger amount as compared with the actuals of the preceding year (1872-73). The Medical Department is one in which a large increase cannot, under present circumstances, be avoided, but the necessities of Government have rendered it imperative to effect some further reduction in the Accountant-General's estimate, and this has been done in communication with the Surgeon-General. It has not, with some exceptions, been possible to single out separate items for retrenchment, but the reduction has been effected chiefly in the amount provided for unfixed charges of all kinds, under several heads. The figures under the various sub-heads of the budget are as follows :—

HEADS OF CHARGE.	Surgeon-General's budget estimate of 1874-75.	Actuals of 1872-73.	Sanctioned budget of 1873-74.	Accountant-General's budget estimate of 1874-75.	Amount finally sanctioned.	Difference.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Medical Establishments	78,262	53,737	66,700	71,870	69,230	—2,640
Vaccine ditto	1,03,037	81,278	97,800	1,00,540	99,800	—740
Government Hospitals and Dispensaries ...	6,94,403	5,75,984	5,44,810	6,62,740	6,38,065	—24,675
Lock-Hospitals	47,232	45,000	54,000	47,230	47,230	
Medical Colleges and Schools	2,03,202	1,72,511	1,71,700	2,00,870	2,11,785	+10,915
Lunatic Asylums	1,83,953	1,40,385	1,51,500	1,77,720	1,68,000	—9,720
Chemical Examiner's Department ...	2,886	3,359	3,600	2,880	2,880	
Grants for Medical purposes	48,121	42,737	39,990	48,120	48,120	
Sanitary Commissioner	25,600	21,298	25,600	24,890	24,890	
Total ...	13,81,696	11,36,289	11,55,700	13,36,860	13,10,000	—26,860

2. In the above heads there is a decrease of Rs. 6,770 under "Lock-Hospitals," due to reductions effected in those establishments during 1873 ; a small decrease of Rs. 720 under "Chemical Examiner's Department," caused by a transfer to the head "Medical Colleges and Schools," and a decrease of Rs. 710 under "Sanitary Commissioner," which is owing to a lesser amount being estimated on account of "Travelling Allowances" and "Service Postage Stamps."

3. An increase is shown under the following heads :—

	Increase. Rs.
Medical Establishments	5,170
Vaccine ditto	2,740
Hospitals and Dispensaries	1,17,930
Colleges and Schools	29,170
Lunatic Asylums	26,220
Grants for Medical purposes	8,130
Total ..	1,89,360
Deduct savings noted in paragraph 2	8,200
Net increase ..	1,81,160

4. *Medical Establishments.*—A gross deduction of Rs. 2,640 will, in accordance with the Surgeon-General's recommendation, be made under this head, and it will be left to him to distribute it over the various items of unfixed charge. There is a slight increase under the head of "Establishment" owing to provision being made for the progressive scale of salaries sanctioned for the Statistical and Meteorological establishments of Civil Surgeons, and for an extra writer for three months for the office of the Surgeon-General, Indian Medical Department; a slight increase on account of "Cost of Medical Stores" and "Travelling Allowances," which must be met as far as possible, as judging from the past actuals under both those heads, it seems necessary. There is an increase of over Rs. 4,000 on account of "Cost of Medicines supplied to Civil Surgeons for Sale." The sum entered opposite this latter item is, however, covered by a per contra credit, and is therefore unobjectionable.

Increase of Rs. 2,740.

5. *Vaccine Establishments.*—The increase under the head "Vaccine Establishments" is due to vaccination operations having been extended during the current year to the Chittagong Hill Tracts and the Garo Hills, and to a large increase having been sanctioned to the establishment of the Darjeeling Circle of Vaccination. Slight reductions have been made by the Accountant-General in the figures entered in the local estimate on account of "Medical Stores," "Travelling Allowances," and "Service Postage Stamps." These reductions appear to be reasonable looking to the actuals of 1872-73. A further reduction of Rs. 740 must, however, be made now under the head of Contingent Charges.

6. *Government Hospitals and Dispensaries.*—There is an increase of Rs. 2,700 on the item "Surgeons" under the head "Salaries," owing to provision being made for the increased rate of pay to be drawn by Dr. Ewart, on account of the difference between 15 and 20 years' service. There are several items of increase under the heads "Establishment" and "Contingent Charges," principally due to the new arrangements in connection with the Sealdah Hospital, and to an additional establishment sanctioned during the year for the General Hospital. The increase of Rs. 44,546 under the head "Epidemic Fever Hospitals" is very large, but looking to the fact that the fever is now extending in Burdwan and Midnapore, and that the cost of superintendence is likely to increase, the sum estimated may be allowed to stand. The sum estimated for "European Medicines, Instruments, &c.," shows an increase of Rs. 47,000 over the figures for the current year. This too is large, but it is by no means improbable that the full amount provided will be expended, judging from the actuals of 1872-73, and looking to the present circumstances of the country and the sickness that is likely to ensue. The sums asked for under these various heads may therefore be granted subject to a gross reduction of Rs. 24,675, which it will rest with the Surgeon-General to distribute in the way least likely to cause inconvenience. The sum of Rs. 11,521 sanctioned in November last on account of sundry improvements and repairs to the Presidency General Hospital and its buildings, has been omitted from this budget by the Accountant-General, on the ground that works costing more than Rs. 1,000 should be provided for in the budget of the Public Works Department. Similarly an item, amounting to Rs. 1,900, which the Accountant-General has allowed to remain in the estimate of the Medical College, should also be omitted from this budget and should be included in that of the Public Works Department as it is meant to provide for alterations and improvements to the Medical College.

7. *Medical Colleges and Schools.*—Almost every item under the head of "Medical Colleges and Schools" shows an increase as compared with the current year's figures. This is chiefly owing to provision being made for the first time for a new scale of establishment, *viz.*, that sanctioned for the Campbell Medical School at Sealdah, and other charges in connection with that institution; to certain increases of salaries and new appointments sanctioned

during 1873; and to a larger provision being considered necessary on account of "Scholarships, Stipends, &c." The item of Rs. 1,900 noticed above must be omitted and a reduction of Rs. 8,184 must be effected. It is anticipated that there will be some saving in the pay of Professors, &c., any balance must be retrenched by the Surgeon-General from the various items under the head of Contingent Charges. The net increase on account of the Campbell Medical School and the Sealdah Hospital, after taking into calculation the per contra items, *viz.*, the contribution of the Justices to the latter institution, and the previous cost of the Vernacular Classes, it is said will not be much over Rs. 19,000. This increase is not excessive looking to the advantages to be derived by the establishment of the School. No provision has been made in the Accountant-General's estimates for the working of the Medical Schools which are about to be established in Patna and Dacca; the cost has been estimated by the Surgeon-General, in his letter No. 1188, dated 30th December 1873, at Rs. 17,000 for Dacca and Rs. 14,000 for Patna; a provision of Rs. 21,000 must be added to the estimates for these two Schools.

8. *Lunatic Asylums.*—There is an increase of Rs. 4,223 in the cost of Lunatic Asylum Establishments, caused by changes that have been sanctioned during 1873; the increased grant under this head must therefore be allowed. A sum of Rs. 50,000 has been estimated on account of "Diet and Clothing of Patients." This exceeds by Rs. 4,177 the provision made for the purpose in the current year's budget, and appears large, but with regard to the fact that Rs. 51,885 were actually expended on this account during 1872-73, and to the urgent demands that are being made for increased accommodation for lunatics, an increased grant appears necessary; the sum estimated may therefore be passed, subject to the direction that the Surgeon-General must arrange to effect a reduction of Rs. 9,720 in the items under the head of Contingent Charges taken together. The Dullunda Asylum worksheds are said to be greatly in need of new roofing, and for this purpose a slight increase of Rs. 798 over the current year's figures has been provided under "Petty construction and repairs;" this too may be allowed to stand on the same understanding. The largest increase is that of Rs. 23,400 shown under cost of "Raw materials for manufactures," and this, it is explained, is in consequence of a large demand for stores being expected during the ensuing year from the Dullunda Lunatic Asylum, and to first provision being made for manufactures in the other Asylums. The full amount provided on this account is, however, covered by a per contra credit, and may therefore be passed.

9. *Grants for Medical purposes.*—The increase under this head is due to an authorized transfer from the head "Hospitals and Dispensaries" of a sum of Rs. 2,760, being the Government grant to the Howrah General Hospital; to the grant to the Calcutta Native Hospitals and Branch Dispensaries being raised during the year by Rs. 1,150; to two new grants of Rs. 300 and Rs. 120, respectively, to the Dispensaries established at Tura and Hiranpore; and to a very proper provision of Rs. 5,000 being made by the Accountant-General to meet the expenses of any epidemic that might occur. All the sums estimated under this head may be accepted as they stand.

10. *Receipts.*—The total receipts are estimated at Rs. 1,64,990, which amount includes a sum of Rs. 40,000 on account of "Sale proceeds of Lunatic Asylum manufactures." This is less by Rs. 3,400 than the amount of the raw material grant. As observed in the Resolution of the 14th February 1873, the Lieutenant-Governor does not see why this should be so. The value of the work ought at least to equal the cost of the new material, and he would, therefore, add Rs. 3,400 to the estimate and make the total receipts Rs. 1,68,390.

Sale proceeds of Lunatic Asylum manufactures.

Proposed by the Accountant-General.	Sanctioned.	Increase.
Rs.	Rs.	Rs.
40,000	43,400	+ 3,400

11. *Medical College.*—The estimates for 1874-75 as compared with those of 1873-74 will therefore stand as follows :—

	1874-75.	1873-74.	Excess of 1874-75.
	Rs.	Rs.	Rs.
Accountant-General's estimate as modified and sanctioned by Lieutenant-Governor in this Resolution.	13,10,000	11,55,700	+1,54,300
Add assignment to Public Works Department for medical buildings.	1,60,871	83,750	77,121
Total estimated expenditure	14,70,871	12,39,450	2,31,421
Deduct estimated receipts	1,68,390	90,700	—77,690
Estimated total cost of the Medical Department ...	13,02,481	11,48,750	1,53,731

12. The burthen of providing the people of these provinces with medical and sanitary relief is a yearly increasing one, but having accepted its responsibilities Government is bound to bear them, and with a famine in prospect and the sickness which is sure to arise from it, the Lieutenant-Governor thinks that the present budget is not in excess of the requirements of next year.

Secretary to Government, Judicial Department.
Accountant-General.
Surgeon-General, Indian Medical Department.
Superintendent-General of Vaccination.
Sanitary Commissioner for Bengal.
Secretary to Government, Public Works Department.

ORDER.—Ordered, that a copy of this Resolution with enclosures be forwarded to the officers marginally noted, and that the Resolution be published in the Supplement to the *Calcutta Gazette.*

By order of the Lieutenant-Governor of Bengal,

H. L. DAMPIER,

Secretary to the Government of Bengal.

No. 1532.

COPY forwarded to the Judicial (Medical) Department of this office for information.

Copy forwarded to the Accountant-General for information.

Copy forwarded to the Surgeon-General, Indian Medical Department, for information.

Copy forwarded to the Superintendent-General of Vaccination for information.

Copy forwarded to the Sanitary Commissioner for Bengal for information.

Copy forwarded to the Public Works Department of this Government for information.

By order of the Lieutenant-Governor of Bengal,

R. KNIGHT,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 1st June 1874.

S. J. D'S.

No. 1146C, dated Calcutta, the 20th February 1874.

From—H. A. MANGLES, ESQ., Officiating Accountant-General, Bengal,
To—The Secretary to the Government of Bengal, Revenue Department.

I HAVE the honor to forward herewith the budget estimates of expenditure and receipts on account of Printing for 1874-75.

2. *Expenditure.*—No estimate has been received for the Bengal Secretariat Press, or for the Government *Gazettes*, I have therefore been obliged to reproduce the sanctioned figures for the current year under those heads. Should any modification of the amounts be necessary, I would ask that the necessary corrections may be made in your office. The non-receipt of the estimate was reported in my No. 1046C, dated 28th ultimo.

3. The small falling off in the estimate of the Alipore Jail Press arises from fluctuations in the amount of work to be done for different departments. Jails and Magistrates are the heads under which the greatest falling off is expected.

4. The increase under Printing at private Presses is chiefly due to amounts, which I have found it necessary to enter with reference to charges that have been incurred this year for Departments not provided for in the estimate, as also for work done at the Allahabad Press. Of the amount under Administration, Rs. 2,000 is for the Board of Revenue to provide for any emergent work that may be required, and that under Minor Departments is for printing Meteorological Reports; but as the Reporter shows that his work is to be done at the Government Press, for which cash payment is not necessary, I have disallowed the entry.

5. The charges for compiling and printing the Custom House publications have been brought under this head from the Miscellaneous estimate—Grant 10—in accordance with the instructions contained in paragraph 2 (d) of the Resolution, dated 25th March 1873, on that estimate for 1873-74. The small decrease is in cost of printing.

6. *Receipts.*—No alteration has been made in the figures of the present year for the receipts of the Government printing Press, as they are being borne out by actuals. A small increase is expected from Customs publications, more subscribers' names having been registered. The miscellaneous receipts are chiefly from sale of waste papers.

GRANT VIII.—PRINTING.

Budget Estimate, 1874-75.

Abstract.	Local Estimate.	Actuals.	Sanctioned Estimate.	Budget Estimate.
	1874-75.	1872-73.	1873-74.	1874-75.
	Rs.	Rs.	Rs.	Rs.
Bengal Secretariat	.....	1,04,361	85,000	85,000
Miscellaneous Department	1,56,743	14,499	1,62,550	1,60,600
Government Publications	19,682	41,576	54,376	54,100
Total ...	1,76,425	1,60,436	3,01,926	2,99,700

Net decrease in 1874-75 ... ... Rs. 2,226.

Budget Estimate for 1874-75.—(Continued.)

Details.	Local Estimate.	Actuals.	Sanctioned Estimate.	Budget Estimate.
	1874-75.	1872-73.	1873-74.	1874-75.
	Rs.	Rs.	Rs.	Rs.
Printing Establishment and Charges—Bengal Secretariat.				
Printing Establishment and Charges	.....	1,04,861	85,000	.....
Total ...	.....	1,04,861	85,000	85,000
Miscellaneous Department.—Alipore Jail Press.				
Value of work performed for other Departments	1,45,750	.....	1,50,450	1,45,700
Printing at Private Presses.				
Land Revenue	3,500	4,919	3,480	3,500
Excise	260	620	250	260
Assessed Taxes	.....	227	200	.....
Customs	100	91	200	200
Salt	800	668	800	800
Administration	2,270	504	2,270	2,270
Minor Departments	900	750	900	.....
Law and Justice...	2,270	1,399	2,350	2,000
Marine	143	.....	300	120
Ecclesiastical	.....	3	.....	.....
Political	.....	93	.....	.....
Miscellaneous	.....	3,790	.....	3,500
Jails	.....	25	.....	.....
Registration	.....	18	.....	.....
Police	750	1,166	1,350	750
Education	.....	189	.....	1,000
Medical	.....	37	.....	500
Total ...	10,993	14,499	12,100	14,900
Grand Total ...	.....	14,499	1,62,550	1,60,600
Government Publications.				
Calcutta Gazette	.....	12,792	13,000	13,000
Bengalee ditto	.....	9,279	9,500	9,600
Oriya ditto	1,300	1,197	1,300	1,300
Bengal Civil List	.....	660	12,000	12,000
Miscellaneous publications	.....	.....		
Total ...	1,300	23,928	35,800	35,900
Customs Publications—Commercial Guide.				
Establishments	1,524	1,524	1,524	1,524
Contingencies	36	5	36	36
Printing charges	2,100	1,379	1,800	2,100
Total ...	3,660	2,908	3,360	3,660
Daily Import and Export Lists.				
Establishments	1,440	1,431	1,440	1,440
Contingencies	70	69	60	60
Printing charges	5,400	5,400	6,000	5,400
Total ...	6,910	6,900	7,500	6,900

Budget Estimate for 1874-75—(Concluded.)

Details.	Local Estimate.	Actuals.	Sanctioned Estimate.	Budget Estimate.
	1874-75.	1872-73.	1873-74.	1874-75.
Preparation of Manifests.	Rs.	Rs.	Rs.	Rs.
Establishments	1,252	1,208	1,256	1,252
Contingencies	60	40	60	48
Printing charges	4,800	4,803	5,000	4,800
Total ...	6,112	6,051	6,316	6,100
Trade and Navigation Returns.				
Establishments	.....	202	.....	.....
Contingencies	.....	47	.....	.....
Printing charges	1,700	1,540	1,400	1,640
Total ...	1,700	1,789	1,400	1,640
Total Customs Publications ...	18,382	17,648	18,576	18,300
Total Government Publications ...	19,682	41,576	54,376	54,100

VIII.—PRINTING.

Budget Estimate, 1874-75.

Abstract.	Local Estimate.	Actuals.	Sanctioned Estimate.	Budget Estimate.
	1874-75.	1872-73.	1873-74.	1874-75.
	Rs.	Rs.	Rs.	Rs.
Receipts from Government Printing Press	.....	20,144	22,200	22,200
Government Publications	30,090	33,440	28,250	31,090
Miscellaneous	.....	294	.....	1,500
Total	30,090	53,878	50,450	54,790

Net increase in 1874-75 ... ... Rs. 4,340

Details.	Local Estimate.	Actuals.	Sanctioned Estimate.	Budget. Estimate.
	1874-75.	1872-73.	1873-74.	1874-75.
Government Printing Press receipts.	Rs.	Rs.	Rs.	Rs.
Calcutta Gazette receipts	.....	13,158	14,600	14,600
Bengalee Gazette receipts	.....	5,953	6,700	6,700
Quarterly Civil Lists	.....	1,033	900	900
Total Government Printing receipts ...	.....	20,144	22,200	22,200
Sale of Government Publications.				
Printed Acts	.....	1,292	200	1,000
Oorya Gazette	90	72	50	90
Customs Publications.				
Commercial Guide	8,800	8,774	8,400	8,800
Daily import and export lists	15,000	17,092	13,000	15,000
Manifests	6,000	6,114	6,520	6,000
Trade and navigation returns	200	96	80	200
Total Government Publications	30,090	33,440	28,250	31,090
Miscellaneous	.....	294	.....	1,500
Grand Total	30,090	53,878	50,450	54,790

A. C. M.

RESOLUTION.

FINANCIAL DEPARTMENT.

Calcutta, the 2nd May 1874.

READ—

A letter, No. $\frac{C}{1146}$, dated 20th February 1874, from Accountant-General, submitting in detail the Budget Estimate of charges and receipts on account of "Printing" for the year 1874-75.

THE grant for this head of Provincial Service as assigned by the Government of India in the Financial Resolution of 14th December 1870, modified by the subsequent Resolution, No. 1683 of 21st March, was as follows:—

	Rs.
Gross assignment	4,11,838
Deduct receipts	20,000
Total ...	3,91,838

2. Since this assignment was made, the printing charges of the Alipore Jail Press have undergone revision, and the mode of keeping the accounts been so materially changed that it would be difficult to make any effective comparison between the estimates on which the assignment was based and the estimates now before the Lieutenant-Governor. The figures submitted by the Accountant-General under the usual sub-headings of this Budget, for the last two years and for the year 1874-75, are as follow:—

	Actuals, 1872-73.	Sanctioned estimates, 1873-74.	Accountant-General's Budget, 1874-75.
	Rs.	Rs.	Rs.
Bengal Secretariat Press	1,04,361	85,000	85,000
Miscellaneous Departments ...	14,499	1,62,550	1,60,600
Government publications	41,576	54,376	54,100
Total ...	1,60,436	3,01,926	2,99,700

3. It is a defect of the Provincial Budgets that no *Regular* estimate of the current year accompanies them, and the Lieutenant-Governor hopes that this omission may be supplied in the estimates for 1875-76, so that the actual expenditure of the year may be before the Government for guidance in providing for the probable requirements of the coming one. Thus the actuals of 1872-73 are known to have been largely exceeded by the scale of expenditure during the present year, and the Lieutenant-Governor would wish to have had a regular estimate for 1873-74 before him in providing for the probable need of 1874-75.

4. Reversing the order in which the sub-headings fall, the provision made by the Accountant-General for "Government Publications" in 1874-75 is Rs. 54,100, against a sanctioned estimate of Rs. 54,376 for the present year. The publications referred to consist of the *Calcutta*, *Bengali*, and *Oorya Gazettes*, the Bengal *Civil Lists*, and the various Customs publications, the charges and receipts on account of which last are transferred this year from the *Miscellaneous* to the Printing budget, in accordance with the Financial Resolution of 25th March 1873. The sale of these publications as nearly as possible covers the cost of their preparation, a gross receipt therefrom of Rs. 54,790 appearing on the credit side of the estimates. The Lieutenant-Governor accepts for this item the Accountant-General's estimates both of expenditure and receipts.

5. Concerning the second item, it is desirable to explain that the estimate for the "Miscellaneous Department" is (1) for work done at the Alipore Jail Press and (2) at private printing presses for departments of the Government outside the Secretariat. The Accountant-General's figures are—

	Actuals, 1872-73.	Sanctioned estimates, 1873-74.	Accountant-General's estimates, 1874-75.
	Rs.	Rs.	Rs.
Printing at private presses ...	14,499	12,100	14,900
Alipore Jail Press	.....	1,50,450	1,45,700
Total ...		1,62,550	1,60,600

6. The work done at the Alipore Jail Press consists entirely of departmental forms that have to be provided in very large numbers, chiefly for the Revenue, Police, and Judicial Departments. As the entire cost of this form-work is debited to Jail Manufactures, it is but a matter of correct book-keeping that the Jail Department should be credited with the presumed value of the work annually turned out thereby. Hence it becomes necessary to provide for this amount in the Printing budget; for although no actual payment is made thereto, the Jail Department is credited with the presumed value of its work: in other words, the Jail expenditure is reduced by charging the cost of the forms produced thereby to the debit of the present Budget. The change has come into operation for the first time in the current year, which accounts for the absence of any entry under the head of *Actuals* in 1872-73. The Lieutenant-Governor accepts the estimates of the Accountant-General for 1874-75 under the head of the Alipore Jail Press, but determines that the charge for "printing at private presses" shall stand at Rs. 12,100, as sanctioned for the present year.

7. The sanctioned estimates for 1873-74 for the Secretariat Press have been found altogether inadequate: the expenditure has proved to be far in excess of the budget provision: and the Lieutenant-Governor has determined that the estimates for 1874-75 shall stand as follows:—

	Sanctioned estimates, 1873-74.	Budget estimates, 1874-75.
	Rs.	Rs.
Establishment	74,000	96,000
Contingencies	3,000	3,000
New material	8,000	20,000
Postages	.....	7,000
Provision for overtime of the establishment	.....	15,300
Total ...	85,000	1,41,300

8. The permanent establishment of the Press will be increased under this sanction to Rs. 8,000 a month, two competent English Readers being added to the present staff. New material will be purchased to the amount of Rs. 20,000; and provision is made for working the establishment "overtime" up to about 15 per cent. upon the monthly pay abstract. These estimates have been sanctioned in the hope that the Press will now be strong enough to do all the printing work of the various departments outside the Secretariat, the Customs publications and *Oorya Gazette* alone excepted. From and after the 1st April next, therefore, all departments of Government will send their work to the Secretariat Press for execution, with the exception of the Inspector-General of Jails, who can print his own annual report in the Alipore Jail if he prefers to do so. The Lieutenant-Governor desires it may be understood that from the 1st April all direct resort to private presses by the departments is by the present Resolution disallowed. Should the Secretariat Press be unable to do any work presented thereto, it will be the business of the Superintendent to provide for its execution outside under special sanction, which will be communicated to the Accountant-General.

9. The following table will make clear the comparison between the figures, as estimated by the Accountant-General for 1874-75, and the estimates as finally passed by the Lieutenant-Governor for that year:—

Estimate as submitted by Accountant-General for 1874-75.		*Estimate passed by Lieutenant-Governor for* 1874-75.		
Items.	Amount.	Items.	Amount.	Increase or decrease in estimate as finally passed.
	Rs.		Rs.	Rs.
Printing Establishment and charges, Bengal Secretariat	85,000	Establishment ..	1,41,300	
Printing at private Presses ..	14,900	Printing at private Presses ..	14,900	
Calcutta Gazette ..	13,000	*Calcutta Gazette* ..	13,000	
Bengali Gazette ..	9,500	*Bengali Gazette* ..	9,500	
Bengal Civil List .. / Miscellaneous publications ..	12,000	Bengal Civil List .. / Mis. publications ..	12,000	
Total of work to be done at Secretariat Press ..	1,34,400	Secretariat Press ..	1,90,700	+ 56,300
Alipore Jail Press ..	1,45,700	Alipore Jail Press ..	1,45,700	.....
Oorya Gazette ..	1,300	*Oorya Gazette* ..	1,300	.....
Customs publications ..	18,300	Customs publications	18,300	.....
Total ..	2,99,700	Total ..	3,56,000	+ 56,300

10. The net charge of the year against Provincial Services under this Budget will now stand as follows; a comparison with the estimates of 1873-74 is also shown:—

	1874-75.	1873-74.	Difference of 1874-75.
	Rs.	Rs.	Rs.
Sanctioned estimates	3,56,000	3,01,926	54,074
Receipts, as estimated by Accountant-General and accepted	54,790	50,450	4,340
Net charge ...	3,01,210	2,51,476	+ 49,734

Irrespective of the usual increase of current work, the printing demands will be much increased by the scarcity and relief operations.

By order of the Lieutenant-Governor of Bengal,

H. L. DAMPIER,

Secretary to the Govt. of Bengal.

No. 1263O.

Copy of this Resolution forwarded to the Inspector-General of Jails, Accountant-General, and Judicial (Jails) Department of this Secretariat for information, with an intimation that this may be substituted for the copy sent with endorsement No. 835-37, dated the 24th March 1874.

No. 1263P.

COPY of this Resolution forwarded to the Superintendent of the Bengal Secretariat Press for information.

By order of the Lieutenant-Governor of Bengal,

R. KNIGHT,

Asst. Secy. to the Govt. of Bengal.

CALCUTTA,
The 2nd May 1874.

S. J. D'S.

No. 1232C, dated Calcutta, the 14th March 1874.

From—H. A. MANGLES, Esq., Accountant-General of Bengal,

To—The Secretary to the Government of Bengal, Revenue Department.

I HAVE the honor to forward herewith the budget estimate of rents, rates and taxes for 1874-75.

2. The estimate shews a net increase of Rs. 10,352, as compared with the grant for 1873-74. This increase may be stated generally to be due (1) to the transfer of ground-rents from imperial with reference to the orders of the Government of India, Financial Department, No. 1922, dated 20th March 1873, and (2) to larger demands from Calcutta and Howrah Municipalities for water and lighting rates.

3. There is a decrease of Rs. 9,940 under office-rents and house allowances, arising chiefly from a smaller provision for the Calcutta Small Cause Court, as the new building now under construction, will probably be ready for occupation within another six months; and the house allowance for the head bailiff has ceased under the orders of the Government of India, No. 1956, dated 13th August, fixing the pay of the post on a graded scale, to cover all claims for quarters or other allowances. The provision for house-rent for the Veterinary College has also been omitted, no charge having been, up to date, incurred on that account. The small increase under Land Revenue is for sub-divisional buildings at Hooghly and Darjeeling, and for house allowance for Bareepore sub-division in 24-Pergunnahs; there are also a few new items in other districts which are met by corresponding decreases elsewhere. There is a first entry under forest for office-rent at Kamroop, and under customs for the bungalow at Morellgunge. This last charge was overlooked when preparing the budget for 1873-74.

4. A statement shewing the details of the assessments for Calcutta and the suburbs, and the total amount for each district, with explanatory remarks, accompanies the estimate, as desired in paragraph 3 of the Government resolution No. 491, dated 27th March 1873.

Detailed Statement of Municipal Rates and Taxes for 1874-75.

	SANCTIONED ESTIMATE 1873-74.		ESTIMATE, 1874-75.		REMARKS.
	House-rate on Government buildings.	Police, lighting, and water-rate.	House-rate on Government buildings.	Police, lighting, and water-rate.	
CALCUTTA.					
Justices of the Peace.	Rs.	Rs.	Rs.	Rs.	
High Court ...	6,720	7,350	6,720	7,980	
New Opium Godown ...	1,536	1,680	1,536	1,824	
Stamp and Stationery Office ...	918	1,000	918	1,092	
Customs House ...	6,240	6,820	6,240	7,290	
Board of Revenue ...	768	840	768	912	
Madrissa College ...	384	420	384	456	
Bengal Secretariat, Judicial Department ...	768	840	768	912	
Ditto Revenue Department ...	576	630	576	684	
Ditto Miscellaneous Department ...	.....	250	.....	250	
Bethune Hindoo Female School and Residence ...	327	353	326	388	
Courts of the Honorary Magistrate ...	.....	.....	384	240	
Writers' Buildings ...	3,701	3,819	3,701	3,666	
Medical College ...	1,440	1,575	1,440	1,710	
Colootollah Branch School ...	144	157	144	171	
Calcutta New Hare School ...	240	262	240	285	
Calcutta University ...	.....	.....	480	570	
Medical College Hospital ...	1,728	1,890	1,728	2,052	
Presidency College ...	768	905	768	912	
Kidderpore Parsonage ...	144	81	144	81	
Government Timber Yard ...	960	540	960	540	
Civil Architects Department ...	192	108	192	108	
Inspector-General of Police, Lower Provinces ...	.....	354	.....	369	
Calcutta Small Cause Court ...	.....	1,062	.....	1,062	
Total ...	27,554	30,436	28,417	33,554	The water-rate has been increased from 4½ to 5 per cent. in 1874-75.
Carried over ...	.....	57,990	.....	61,971	

Detailed Statement of Municipal Rates and Taxes for 1874-75.—(Continued.)

	Sanctioned estimate, 1873-74.	Estimates. 1874-75.		Remarks.
Brought forward ...	57,990		61,971	
Suburban Municipality.				
Ballaghatta Road No. 1 ...	108	108		
Ditto, No. 2 ...	.....	90	.....	Not estimated in 1873-74.
Dhullunda Native Lunatic Asylum ...	540	630		
Presidency General Hospital ...	.....	1,125	.....	Ditto ditto.
St. James' Parsonage ...	112	113		
Sealdah Tenanted House ...	72	72		
Suburban Small Cause Court ...	180	180		
North Suburban Police Court ...	135	135		
Bhawanipore European Asylum ...	360	360		
Alipore Jail Hospital ...	157	157		
Ditto Premises ...	1,125	1,125		
Ditto Superintendent's Residence ...	360	360		
Ditto Manufactory ...	414	414		
Soonderbun Commissioner's Office ...	.....	56		
Deputy Collector's Office ...	112	38		
District School Committee Room ...	.....	19		
Sudder Moonsiff's Court ...	180	180		
24-Pergunnahs Magistrate's Court ...	180	180		
South Suburban Police Court ...	90	90		
24-Pergunnahs Deputy Collector's Office...	180	180		
Ditto ditto ...	112	112		
Deputy Collector's Office ...	.....	23		
Belvedere House ...	900	900		
Lieutenant-Governor's Cavalry Stable ...	72	72		
Kidderpore Dockyard ...	3,150	3,150		
Ditto Superintendent's Residence...	180	180		
24-Pergunnahs Judge's Court ...	292	292		
Deputy Magistrate's Office ...	27	27		
Manicktollah Distillery ...	427	427		
Alipore Distillery ...	337	338		
Salt Chowkey House ...	9	9		
Prisoners' Houses ...	9	9		
Police Stations, &c. ...	337	.....	.....	The buildings appear to be for the Suburban Police, and the provision is therefore omitted.
Total ...	10,157	.....	11,151	
Howrah Municipality.				
Salt Chowkey ...	.....	3		
Ditto Golahs ...	8,340	12,810	.....	Assessment raised from April 1873.
Pucca Building Leased out ...	.....	63		
Ditto Police Line ...	135	189		
Ditto Old Post Office ...	.....	11		
Ditto Cutcherry ...	540	756		
Magistrate's dwelling-house ...	.....	277	.....	Not estimated in 1873-74.
Government School...	.....	139		
Jail ...	288	403		
Pucca House Leased out ...	.....	13		
Ditto ditto ...	.....	13		
Ditto ditto ...	.....	7		
Botanical Gardens ...	1,424	1,425		
Total ...	10,727	.....	16,109	Lighting-rate introduced into Howrah at 8 per cent.
Districts.				
Bhagulpore ...	488	494	.....	Increase for opium building at Sultangunge.
Monghyr ...	704	661	.....	Two Police buildings omitted by Collector in 1874-75.
Purneah ...	778	767		
Doomka ...	70	80	.....	Removal of Deputy Commissioner's Office from Bhagulpore where such tax had to be paid.
Bankoora ...	798	786		
Beerbhoom ...	296	296		
Burdwan ...	1,985	2,066	.....	Increase for Police lines.
Hooghly...	1,106	1,164		
Midnapore ...	1,232	1,334	.....	Increase for Judge's Office.
Chittagong ...	1,674	1,675		
Tipperah...	1,385	1,385		
Noakhally ...	324	360		
Cuttack ...	816	732	.....	Irrigation workshop building wrongly estimated in 1873-74.
Balasore ...	429	468	.....	For Executive Engineer's Office.
Pooree ...	222	222		
Dacca ...	2,403	2,422		
Backergunge ...	363	459	.....	Enhancement of Municipal rates.
Furreedpore ...	456	456		
Mymensing ...	783	783		
Sylhet ...	192	192		
Cachar ...	67	67		
Nuddea ...	1,468	1,346		
Jessore ...	833	833		
24-Pergunnahs...	620	620		
Calcutta ...	12	23		
Patna ...	3,990	4,063	.....	Ditto Ditto.
Chumparun ...	68	68		
Sarun ...	526	719	.....	Assessment for the Sarun sub-division.
Shahabad ...	857	878		
Tirhoot ...	1,065	1,065		
Gya ...	875	734	.....	Municipal rate reduced.
Moorshedabad ...	2,503	2,508	.....	Figures of 1873-74 includes some building occupied by Native Troops not estimated this year.
Dinagepore ...	408	408		
Maldah ...	133	129		
Pubna ...	306	306		
Rajshahye ...	305	695	.....	Enhancement of assessment for Beauleah and annexed sub-divisions.
Rungpore ...	270	270		
Bogra ...	410	444	.....	Some additional buildings.
Loha-dugga ...	409	409		
Manbhoom ...	474	474		
Hazareebagh ...	845	952	.....	For the building occupied by the European Regiments.
Kamroop...	498	546	.....	For a Public Work building.
Darjeeling ...	174	192	.....	Ditto ditto.
Total ...	33,126	.....	34,321	
Grand Total ...	1,12,000	.....	1,23,552	

Rent Rates and Taxes.

Budget Estimate for 1874-75.

	Local Estimate.	Actuals.	Sanctioned Grant.	Estimate.
	1874-75.	1872-73.	1873-74.	1874-75.
Land revenue	13,727	8,285	9,900	13,930
Forest	360	562	.....	360
Excise	2,344	580	500	2,350
Customs	236	242	.....	840
Salt	123	24	24	120
Administration	11,409	4,721	11,130	11,410
Minor departments	3,405	1,200	5,250	3,580
Law and justice	38,440	24,253	38,598	31,550
Marine	6,000	6,660	6,000	6,000
Ecclesiastical	600	400	600	660
Municipal rates and taxes	1,23,552	1,13,618	1,12,000	1,23,552
Total ...	2,00,196	1,60,545	1,84,000	1,94,552
Net increase in 1874-75 ...	10,832	.....	.....	.....
Land Revenue—				
Collector's Establishment.				
Ground-rent	3,572	.....	.....	3,630
Office and house-rent	4,175	4,519	3,900	4,320
House allowance 9,080	.....	.....	.....	.....
Deduct moiety of allowance provided under criminal court 4,540	4,540	3,766	4,060	4,540
Total ...	12,287	8,285	7,960	12,490
Demarcation Surveys.				
Office and house-rent	1,440	.....	1,940	1,440
Total land revenue ...	13,727	8,285	9,900	13,930
Forest—				
Office and house-rent	360	562	.....	360
Excise on Spirits and Drugs—				
Ground-rent	1,866	.....	.....	1,870
Office and house-rent	478	580	500	480
Total ...	2,344	580	500	2,350
Customs—				
Ground-rent	236	.....	.....	240
Office and house-rent	.....	242	.....	600
Total ...	236	242	.....	840
Salt—				
Ground-rent	75	.....	.....	70
Office and house-rent	48	24	24	50
Total ...	123	24	24	120
Administration—				
Civil Secretariat.				
Office and house-rent	6,600	.....	6,600	6,600
Commissioners.				
Ground-rent	129	.....	.....	130
Office and house-rent	4,680	4,721	4,530	4,680
Total ...	4,809	4,721	4,530	4,810
Total Administration ...	11,409	4,721	11,130	11,410
Minor Departments—				
Emigration.				
Office and house-rent	1,200	1,200	1,200	1,200
Inland Labor Transport.				
Office and house-rent	180	.....	240	180
Public Exhibitions and Fairs.				
Ground-rent	.....	.....	.....	170
Cinchona Plantation.				
House allowance	2,025	.....	2,025	2,030
Veterinary College.				
Office and house-rent	.....	....	1,785	.....
Total Minor Departments ...	3,405	1,200	5,250	3,580
Law and Justice—				
High Court.				
Office and house-rent	.....	10,051	.....	.....
House allowance	960	880	960	960
Total ...	960	10,931	960	960
Civil Courts.				
Ground-rent	692	.....	.....	980
Office and house-rent	5,410	2,670	5,759	5,400
Total ...	6,102	2,670	5,759	6,380
Criminal Courts.				
Ground-rent	1,540	.....	.....	1,590
Office and house-rent	6,206	3,306	7,271	6,200
House allowance	4,540	3,463	4,069	4,540
Total ...	12,296	6,769	11,340	12,330

Rent Rates and Taxes.

Budget Estimate for 1874-75.—(Continued.)

	Local Estimate.	Actuals.	Sanctioned Grant.	Estimate.
	1874-75.	1872-73.	1873-74.	1874-75.
Small Cause Courts—				
Presidency.				
Office and house-rent	14,400	.....	14,400	7,200
House allowance	.....	200	600	.....
Total ...	14,400	200	15,000	7,200
Mofussil.				
Office and house-rent	1,362	2,363	1951	1,360
House allowance	.....	.....	265	.....
Total ...	1,362	2,363	2,216	1,360
Total Small Cause Court ...	15,762	2,563	17,216	8,560
Law Officers				
Office and house-rent	1,881	.....	1,881	1,880
Coroner.				
Office and house-rent	1,440	1,320	1,440	1,440
Total Law and Justice ...	38,440	24,253	38,596	31,550
Marine.				
Office and house-rent	6,000	6,660	6,000	6,000
Ecclesiastical.				
Office and house-rent	600	400	600	600
Ground-rent	.....	.....	.....	60
Total ...	600	400	600	660
Rates and Taxes—				
Justices of the Peace—Calcutta	61,971	1,13,618	57,990	61,971
Suburban Municipality	11,151		10,157	11,151
Howrah ditto	16,109		10,727	16,109
District officers	34,321		33,126	34,321
Total ...	1,23,552	1,13,618	1,12,000	1,23,552

RESOLUTION.

FINANCIAL DEPARTMENT.

Calcutta, the 25th March 1874.

READ—

Accountant-General's No. 1232C, dated 14th March 1874, enclosing the estimates for rents, rates, and taxes for 1874-75.

The estimate of the Accountant-General for 1874-75 is compared below with that of 1873-74 :—

Items.	Sanctioned grant 1873-74.	Accountant-General's estimate, 1874-75.	REMARKS.
	Rs.	Rs.	
Land Revenue	9,900	13,030	With reference to the following remarks the Accountant-General's estimate is accepted as it stands.
Forest	.....	360	
Excise	500	2,850	
Customs	.....	840	
Salt	24	120	
Administration	11,130	11,410	
Minor Departments	5,250	3,580	
Law and Justice	38,596	31,550	
Marine	6,000	6,000	
Ecclesiastical	600	660	
Municipal rates and taxes	1,12,000	1,23,562	
Total	1,84,000	1,94,352	

The estimate for 1874-75 shows an aggregate increase of Rs. 10,352 as compared with the sanctioned estimate of 1873-74.

2. Under the following items material decreases are shown amounting to Rs. 10,647 :—

	Sanctioned grant for 1873-74.	Amount now sanctioned for 1874-75.	Difference.
	Rs.	Rs.	Rs.
MINOR DEPARTMENTS.			
Veterinary College—Office and house-rent ..	1,785	....	1,785
LAW AND JUSTICE.			
Criminal Courts—Office and house-rent ..	7,271	6,200	1,071
Small Cause Courts—Presidency office and house-rent	14,400	7,200	7,200
Small Cause Courts—Mofussil office and house-rent	1,951	1,360	591
Total ..	25,407	14,760	10,647

So that under all other items an increase has to be accounted for of Rs. 20,999—

	Rs.
Net aggregate increase on estimate	10,352
Add the amount saved on other items	10,647
Total ..	20,999

3. This increase is accounted for almost entirely (1) by the inclusion in the estimates of 1874-75 of the ground rents paid by this Government,

and which are scattered among the different detailed heads of these estimates in sums amounting to Rs. 8,660; and (2) to an increase of no less than Rs. 11,552 in rates and taxes on Government buildings.

4. While accepting the estimate for ground rents as framed by the Accountant-General for the purposes of this estimate, the Lieutenant-Governor observes that this item was transferred to the provincial budget a few weeks ago with an assignment of Rs. 6,300 a year. based on actual existing charges, as furnished in detail by the Accountant-General in his letter No. 816, dated 20th November 1873. The Accountant-General is requested to compare the items carefully, and to explain how it is that the requirements under this head have increased by above one-fourth in so short a time. Probably, some existing charges were overlooked in the list of November 1873: and with reference to such charges the Government of India has said that "an additional "assignment would be made if it could be shown that any existing charge had "been overlooked;" an* application for such further assignment will probably be necessary.

* Financial Department No. 1489, dated 28th February 1874.

5. The provision of Rs. 1,23,552 for municipal rates and taxes may also stand for the present estimates as it represents existing assessments, but as soon as the detailed list promised in the 4th paragraph of the Accountant-General's letter of 14th March is received, the cause of the great increase of assessments in Calcutta (Rs. 4,000) and in the Howrah Municipality (Rs. 6,500) will be examined.

ORDERED, that the estimate as submitted by the Accountant-General amounting to Rs. 1,94,000 be accepted; and that copy of the resolution be sent to Accountant-General, with a request that he will carry out the instructions of paragraph 4, and submit the detailed list referred to in paragraph 5.

By order of the Lieutenant-Governor of Bengal,

H. L. DAMPIER,

Secretary to the Government of Bengal.

No. 1263Q.

COPY forwarded to the Accountant-General for information.

No. 1263R.

COPY forwarded to the Revenue, Judicial, Political, and General Departments, and General Department Section B. of this office for information.

No. 1263S.

COPY forwarded to the Public Works Department of this office for information.

By order of the Lieutenant-Governor of Bengal,

H. L. DAMPIER,

Secretary to the Government of Bengal.

CALCUTTA,
The 2nd May 1874.

R. P. D.

No. 1289C, dated the 23rd March 1874.

From—H. A. MANGLES, Esq., Offg. Accountant-General of Bengal,
To—The Secretary to the Government of Bengal, Revenue Department.

I HAVE the honor to forward herewith the budget estimates of "Miscellaneous" receipts and expenditure for 1874-75.

2. *Expenditure.*—I have entered smaller amounts for the heads noted on the margin, with reference to the actual expenditure in 1872-73, and to the improbability of the allotments for the present year being required in full. There is a slight increase under "charitable donations," which is justified by the actuals; larger payments being made for maintenance of indigent persons and diet to insanes.

Native Civil Service Examination.
Allowance to Civil Servants out of employ.
Destruction of wild animals.
Books and publications.

3. The local figures for sub-divisional establishments are in excess of the amounts fixed by Government for the cost of the scheme, as detailed in the Government resolution of 22nd April 1873. The increase arises from provision being asked for new sub-divisions, as well as for travelling and other contingent charges; but as the resolution is silent on these points, I have entered only a lump sum for the one hundred establishments contemplated by Government. Estimates have also been received from the Magistrates of the districts noted on the margin, for small establishments for collecting vital statistics in selected areas, but they have been struck out, as they have not been sanctioned by Government.

Rajshahye.
Chittagong.
Dinagepore.
Moorshedabad.
Rungpore.
Maldah.

4. The larger amount entered for establishment in the Accountant-General's and Commissioner's offices is due (1) to annual increments of pay, and (2) to additional clerks and allowances having been sanctioned for some Commissioners.

5. No estimates have been received for model farms, and nothing is known as to the extent to which expenditure may be required on that account. The head is therefore left blank.

6. The provision in the estimate for 1873-74 for the heads of expenditure noted on the margin was thrown out by Government for the reasons assigned in the resolution thereon. The charges on account of Cemeteries were directed to be shown in the Public Works estimate, but it was subsequently decided in your No. 1741, dated 11th July 1873, that they should be allowed to remain under Miscellaneous. The question regarding Guards for Public Offices is not yet settled, no assignment having been sanctioned by the Government of India: the charges are, however, being recorded in the accounts of Provincial Services, and as the Government of India have directed in letter No. 1468, dated 28th February 1873, that the transfer shall embrace all durwans, mallees, or other servants doing the duty of watchmen, a larger provision is now required. The entry Conservancy and Municipalities was struck out by the Government last year under the impression, apparently, that the amount was a grant-in-aid to Municipalities; but such is not the case, as it forms one of the items transferred to Provincial Services in the resolution of the Government of India, Financial Department, No. 2086, dated 30th March 1872, and, as stated in paragraph 7 of my letter No. 966C, dated 28th February 1873, it represents the land-revenue of certain stations sanctioned by Government at different times, to be set apart for the improvement of the towns. The expenditure is taken under the head of Town Improvement Fund* of the district concerned, subordinate to Local Funds, the entry under Miscellaneous being merely a transfer of the receipts from Land Revenue, where they are taken in the first instance (the lands being still borne on the rent rolls) to the credit of the Town Improvement Fund.

Cemetery charges.
Guards for public offices.
Conservancy and Municipalities.

* See letter from Government of Bengal No. 165, dated 12th February 1850.

7 The receipts and charges for registry of cargo boats were transferred to Provincial Services from 1872-73. The estimate for 1873-74 was taken under Trust Funds, the balance of the receipts being paid over to the Port Trust Commissioners; but the transactions had subsequently to be brought back to Miscellaneous, with reference to Financial Resolution No. 2452, dated 17th April 1873, directing that all transfers from Imperial to Provincial should be kept distinct and brought under Provincial Funds in the accounts.

8. Charges on account of European vagrants is a new entry, the transfer having been made under Financial Resolution No. 232, dated 13th January 1874; the estimate is based on the actuals of 1872-73.

9. The amount entered for Miscellaneous and Unforeseen Charges is somewhat below the grant for 1873-74, no unusual expenditure of a heavy nature being anticipated.

10. *Receipts.*—The decrease in the receipts is owing to cash recoveries of service payments of previous years being now credited to the departments concerned under instructions from the Comptroller-General.

GRANT 10.

MISCELLANEOUS.

Budget Estimate of Expenditure, 1874-75.

ABSTRACT.	Local Estimate, 1874-75.	Actuals, 1872-73.	Sanctioned Grant, 1873-74.	Budget Estimate, 1874-75.
	Rs.	Rs.	Rs.	Rs.
Native Civil Service Examinations	50	3,455	4,500	4,000
Allowance to Civil Servants out of employ	1,000	2,345	5,000	3,000
Charitable Donations	6,243	42,324	39,020	40,200
Destruction of Wild Animals	39,289	26,121	35,000	32,000
Books and Publications	5,800	2,523	5,600	5,000
Sub-Divisional Establishments	2,44,316	8,442	2,00,000	2,03,300
Revenue Records, Contingencies	15,000	14,445	15,000	15,000
Accountant-General's and Commissioners' Offices for Local and Provincial Work	32,941	24,362	26,800	32,700
Model Farms	.....	663	.....	.....
Cemetery Charges	9,217	9,050	.....	8,700
Guards for Public Offices	20,706	8,517	.....	20,700
Conservancy and Municipalities	17,010	9,787	.....	18,200
Licensing and Surveying Cargo Boats	.....	2,200	.....	2,400
Charges on account of European Vagrants	11,125	4,600	11,500	6,000
Miscellaneous and Unforeseen Charges	18,415	37,004	1,00,980	72,000
Total	4,21,112	1,91,238 4,600	4,43,400	4,63,200

Net Increase in 1874-75, Rs. 19,800.

DETAILS.				
Native Civil Service Examinations.				
Allowance to Examiners	.....	.....	4,500	4,000
Establishment	.....	.....		
Rewards	.....	150		
Contingencies	50	3,305		
Total	50	3,455	4,500	4,000
Allowance to Civil Servants out of employ	1,000	2,345	5,000	3,000
Charitable Donations.				
Maintenance of Strangers and Indigent persons	1,854	7,294	1,500	7,160
Diet to Insane persons	2,538		1,800	
Support of Pilgrims	375		360	
Charges on account of Shipwrecked Mariners	.....		1,000	
Burial of Paupers	1,476		1,460	
Payment to Government of the Free School for rent of old Court House premises in Dalhousie Square	.....	10,241	10,240	10,240
District Charitable Society	.....	14,389	14,400	14,400
Donation to Calcutta Female Nurses' Institutions	.....	10,400	8,400	8,400
Total	6,243	42,324	39,020	40,200
Destruction of Wild Animals.				
Rewards for the Destruction of Wild Animals	39,289	26,121	35,000	32,000
Books and Publications.				
Cost of Books under Act XXV of 1867	3,800	2,523	3,600	3,800
Other Books and Publications	2,000		2,000	1,200
Total	5,800	2,523	5,600	5,000
Sub-divisional Establishments.				
Sub-Deputy Magistrates and Collectors	1,13,040	2,942	2,00,000	2,03,300
Canoongoes and Surveyors...	53,760	.....		
Chainmen and Measurers	57,504	.....		
Travelling allowance of officers on duty	10,971	.....		
Travelling allowance of establishments	3,646	264		
Stationery	.....	.....		
Contingencies	3,639	.....		
Establishment for Collecting Vital Statistics				
Establishment	1,590	4,286	.....	.....
Travelling Allowances	.....	410	.....	.....
Contingencies	166	540	.....	.....
Total	2,44,316	8,442	2,00,000	2,03,300
Revenue Record-Room.				
Arrangements, Contingencies, Establishment	15,000	9,025	15,000	15,000
Contingencies		5,420		
Total	15,000	14,445	15,000	15,000

Details.	Local Estimate, 1874-75.	Actuals, 1872-73.	Sanctioned Grant, 1873-74.	Budget Estimate,
	Rs.	Rs.	Rs.	Rs.
Accountant-Generals and Commissioners' Offices for Local and Provincial Works.				
Commissioners' Local Fund Establishments	11,276	6,325	6,120	11,280
Ditto ditto Contingencies	1,250	40	1,040	1,000
Office of Account and Audit.				
Provincial Service Establishments	9,339	7,848	8,950	9,340
Local Fund ditto ditto	11,076	10,140	10,690	11,080
Total	32,941	24,362	26,800	32,700
Model Farms	.....	663	.....	.....
Cemetery Charges.				
Establishment	8,161	8,636	.....	8,200
Contingencies	1,056	414	.....	500
Total	9,217	9,050	.....	8,700
Guards for Public Offices.				
Land Revenue	696	414	.....	696
Excise	648	.....	.....	648
Customs	1,488	.....	.....	1,488
Salt	1,740	.....	.....	1,740
Stamps, Superintendent of Stamps (Calcutta)	360	.....	.....	360
Administration—				
Legislative Council	72	.....	.....	72
Bengal Secretariat	348	.....	.....	348
Board of Revenue	144	.....	.....	144
Commissioners	804	2,820	.....	804
Civil Office of Account and Audit	72	.....	.....	72
Superintendent of Stationery	72	.....	.....	72
Total	1,512	2,820	.....	1,512
Minor Departments—				
Meteorological Reporter	84	.....	.....	84
Protector of Emigrants	1,212	.....	.....	1,212
Botanical Gardens				
Total	1,296	.....	.....	1,296
Law and Justice—				
High Court, Appellate Side	2,016	10	.....	2,016
Ditto Original "	96		.....	96
Sheriff's Office	144	.....	.....	144
Ditto Court House	252	.....	.....	252
Coroner's Court	72	.....	.....	72
Civil and Sessions Court	2,484	2,607	.....	2,484
Court of Small Causes, Presidency	1,524	180	.....	1,524
Ditto ditto, Mofussil	264			264
Criminal Courts	3,720	706	.....	3,714
Total	10,572	3,593	.....	10,566
Marine—				
Master Attendant	144	.....	.....	144
Shipping Office	72	.....	.....	72
Total	216	.....	.....	216
Ecclesiastical	2,178	1,690	.....	2,178
Total	20,700	8,517	.....	20,700
Conservancy and Municipalities—				
Conservancy charges	.....	84	.....	.....
Land Revenue transferred to Town Improvement Fund ...	17,010	9,703	.....	18,200
Total ...	17,010	9,787	.....	18,200
Licensing and Surveying Cargo Boats.				
Establishment	.....	2,200	.....	2,400
Contingencies	.....	.....	.....	.....
Total ...	.....	2,200	.....	2,400
Charges on account of European Vagrants.				
Subsistence allowance to vagrants	3,120	3,779	11,500	6,000
Charges for department of vagrants	8,005	821		
Total ...	11,125	4,600	11,500	6,000
Miscellaneous and Unforeseen Charges.				
Maintenance of Famine Orphans in Orissa	.....	.....	.....	34,000
Beldar Establishment at Naga and Garrow Hills	7,170	5,937	7,170	7,170
Special Commission of enquiry into Jute Produce and Trade ...	.....	1,347	.....	.....
Cyclone Relief Charges	.....	2,159	.....	.....
Rent and Repairs of Encamping grounds	422		300	
Cutting Jungles	3,230	27,561	1,980	30,830
Miscellaneous	7,593		91,530	
Total ...	18,415	37,004	1,00,980	72,000

NOTE.—The figures in antique in the column of actuals for 1872-73 indicate amounts adjusted in the Imperial Accounts for that year. They have been entered for ready comparison with the estimate.

IX.—Miscellaneous.

Budget "Estimate of Receipts" for 1874-75.

Details.	Local Estimates. 1874-75.	Actuals. 1872-73.	Sanctioned Estimate. 1873-74.	Budget Estimate. 1874-75.
Fees and Fines—				
Revenue Record Searching Fees	.....	14,325	16,000	20,000
Native Civil Service Examination Fees	.....	3,467	4,000	4,000
Cargo Boat Registration Fees	.....	11,676	.....	11,500
Sundry Receipts—				
Sale proceeds of old Stores and Materials	.....	3,488	6,000	5,000
Cash recoveries of service payments of previous years	.....	52,377	75,000	35,500
Miscellaneous	.....	45,020		
Total ...	.....	1,30,353	1,01,000	76,000

Net decrease in 1874-75, Rs. 25,000.

A. G. B.

(*RESOLUTION.*)

FINANCIAL DEPARTMENT.

Calcutta, the 2nd May 1874.

READ—

Accountant-General's letter No. 1289C, dated 23rd March, giving cover to the estimates for 1874-75 under "Miscellaneous."

With reference to the actual expenditure of 1872-73, the Accountant-General has estimated the disbursements of 1874-75 at less than the sanctioned grants of 1873-74, under the following heads:—

Civil Service Examination,
Allowances to Civil Servants out of employ,
Destruction of Wild animals, and
Books and publications.

2. There is a slight increase under Charitable Donations from Rs. 39,020 to Rs. 40,200, which is based on the actuals. Although local officers have estimated Rs. 2,44,316 for Sub-Divisional establishments, the Accountant-General has reduced the estimate to Rs. 2,03,300, to provide for 100 such establishments which were contemplated in the Resolution of April 1873; this amount may stand.

3. The Accountant-General has struck out of the local estimates as un-sanctioned about Rs. 1,700, which were entered for small establishments for collecting vital statistics in Rajshahye, Chittagong, Dinagepore, Moorshedabad, Rungpore, and Maldah. The Lieutenant-Governor hopes that some progress will be made in this direction during the year, and therefore sanctions a grant of Rs. 2,000 on this account.

4. The estimates for establishments in the Accountant-General's office and in the Commissioners' offices for local and provincial work, amount to Rs. 32,700 against Rs. 26,800 estimated in 1873-74. The increase of Rs. 5,900 is explained to be owing to annual increments of pay and to sanctioned increases of establishment. The estimate may stand.

5. Cemetery charges are entered at Rs. 8,700 which shows as an apparent increase, because the final order that they should be provided for in the Civil estimates was passed after the preparation of the estimates of 1873-74 from which they had been struck out. The Accountant-General has provided Rs. 20,700 under "Guards for Public Offices." As remarked by the Accountant-General, this question has not yet been settled; the orders of the Financial Department, No. 1468, dated 28th February 1873, to which the Accountant-General refers, do not appear to have been communicated to this Government, and certainly no assignment has been made from Imperial revenues to meet this charge on the Provincial Budget; the entry cannot, therefore, be admitted into the Provincial estimates, and must be struck out.

6. Under "Conservancy and Municipalities" the Accountant-General has provided Rs. 18,200. From the explanation now given, it appears that the item was struck out of the estimates of 1873-74 through misapprehension as to its character. It represents an assignment of the Land Revenue of certain towns, such as Goalundo, which has been made from Imperial Funds to Provincial Services for the conservancy and improvement of the towns; the assignment is credited in Provincial Service Receipts, and then charged off in a lump to Local Funds, among the receipts of which the amount belonging to each town is credited in its proper district under "Town Improvement Fund." The item Rs. 18,200 may therefore stand.

Licensing and Surveying of Cargo Boats.

7. As the receipts are an assignment from the Government of India, the orders of the Financial Department require the item to appear first on both

sides of the "Provincial Services" estimates, although they are eventually transferred to the Port Commissioners.

8. Charges on account of European vagrants are estimated at Rs. 6,000 on the actuals of 1872-73, and may stand. Under "Miscellaneous and Unforeseen Charges" Rs. 72,000 have been shown against Rs. 1,00,000, which were entered under express order of Government in the estimate for 1873-74. It is observed that the whole sum which the Accountant-General has provided is estimated to be required for certain definite purposes, with the exception of Rs. 7,593, which is entered as "Miscellaneous"; no margin is left for really unforeseen charges; some such provision should be made, the estimate under this head is therefore raised to Rs. 80,000.

9. Under Receipts the main variations, as compared with 1873-74, are an increase of Rs. 4,000 under "Revenue Record Fund;" of Rs. 11,500 under Cargo Boat Registration Fund, which, as explained above, is counterbalanced by a *per contra* debit; and a decrease of Rs. 40,000 under Cash recoveries and Miscellaneous, which is explained to be owing to a change made under Departmental orders in the mode of crediting such recoveries.

10. In these orders, additions or reductions have been made to the following items on the estimate as submitted by the Accountant-General :—

		Rs.
Additions.		
Establishments for Vital Statistics	+	2,000
Miscellaneous and Unforeseen Charges	+	8,000
Total ..	+	10,000
Deduct reduction.		
Guards for Public Offices	−	20,700
Total ..	+	10,700

So that the aggregate grant under "Miscellaneous" will be Rs. 4,52,500. The figures for 1874-75 compared with those of 1873-74 are as follow :—

		1873-74	1874-75		Difference of 1874-75
		Rs.	Rs.		Rs.
Budget estimate ...	...	4,43,400	4,52,500	+	9,100
Deduct estimated receipts	...	1,01,000	76,000	−	25,000
Net cost ...	...	3,42,400	3,76,500	+	34,100

ORDERED, that a copy of this Resolution be forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

H. L. DAMPIER,

Secretary to the Govt. of Bengal.

No. 1263J.

COPY of this Resolution forwarded to the Accountant-General for information, with an intimation that this may be substituted for the copy sent with endorsement No. 931, dated 27th March 1874.

By order of the Lieutenant-Governor of Bengal,

R. KNIGHT,

Asst. Secretary to the Govt. of Bengal.

CALCUTTA,
The 2nd May 1874.
A. C. M.

No. 1066C, dated Calcutta, the 29th January 1874.

From—H. A. MANGLES, Esq., Offg. Accountant-General, Bengal,

To—The Secretary to the Government of Bengal, Revenue Department.

I HAVE the honor to forward herewith the Budget Estimate of Petty Construction and Repairs for 1874-75.

2. The estimate shows a reduction of Rs. 6,000, as compared with the sanctioned grant for the current year, which is due partly to smaller amounts under some heads having been asked for by local officers, and partly to reductions made in this office with reference to the actual expenditure of the past two years.

3. The local figures under Excise have been allowed to stand, most of the distillery buildings being constructed of perishable materials, and the normal expenditure exceeding Rs. 20,000 per annum.

4. A smaller amount will suffice for the Salt Department, the stocks of Government salt at Hidgellee and Pooree having been cleared out and the golahs dismantled.

5. The item under Stamps has been estimated by the Collector of Calcutta, but, seeing that his office is located in a Government building, and that he has incurred no such charge during the past two years, I have struck out the amount.

6. I have slightly increased the local figures under Civil Courts with reference to the actuals of the past year, and to the fact that the majority of the Moonsif's cutcherries require annual repairs, and that some of the buildings are often so damaged by storms as to necessitate entire reconstruction.

GRANT X.—PUBLIC WORKS.

Petty Construction and Repairs.

Budget Estimate for 1874-75.

Abstract.	Local Estimate. 1874-75.	Actuals. 1872-73.	Sanctioned grant. 1873-74.	Estimate. 1874-75.
	Rs.	Rs.	Rs.	Rs.
Land Revenue	17,367	11,466	18,000	16,000
Forest	.....	3	.....	.....
Excise on Spirits and Drugs	24,206	21,664	28,000	24,200
Assessed Taxes	.....	2	.....	.....
Customs	800	458	700	700
Salt	2,835	2,088	3,500	2,500
Stamps	50	.....	.....	.....
Administration	810	238	800	550
Minor Departments	600	462	600	600
Law and Justice	25,860	23,418	23,900	25,000
Marine	.....	.....	.....	.....
Ecclesiastical	.....	.....	.....	.....
Political	350	2,314	400	350
Total ...	72,878	62,113	75,900	69,900

Net decrease in 1874-75 ... ... 6,000.

Details.	Local Estimate. 1874-75.	Actuals. 1872-1873.	Sanctioned grant. 1873-74.	Estimate. 1874-75.
Land Revenue.	Rs.	Rs.	Rs.	Rs.
Collectors and Deputy Commissioners	17,367	11,466	18,000	16,000
Total ...	17,367	11,466	18,000	16,000
Forest	.....	3	.....	.....
Total ...	.....	3	.....	.....
Excise on Spirits and Drugs	24,206	21,664	28,000	24,200
Total ...	24,206	21,664	28,000	24,200
Assessed Taxes	.....	2	.....	.....
Total ...	.....	2	.....	.....
Customs	800	458	700	700
Total ...	800	458	700	700
Salt	2,835	2,088	3,500	2,500
Total ...	2,835	2,088	3,500	2,500
Stamps	50	.....	.....	.....
Total ...	50	.....	.....	.....
Administration.				
Civil Secretariat	.....	6	.....	.....
Board of Revenue	60	21	.....	50
Office of Account and Audit	.....	16	.....	.....
Commissioners	750	195	800	500
Total ...	810	238	800	550

Budget Estimate for 1874-75,—(Continued.)

Abstract.	Local Estimate.	Actuals.	Sanctioned grant.	Estimate.
	1874-75.	1872-73.	1873-74	1874-75.
Minor Departments.				
Meteorological Reporter	600	195	600	600
Chinchona Plantation	.....	168	.....	.....
Veterinary College	.....	104	.....	.....
Total ...	600	462	600	600
Law and Justice.				
High Court	.....	112	.....	.....
Civil Courts	14,175	14,572	13,700	14,300
Criminal Courts	10,795	8,200	9,710	10,000
Small Cause Courts	890	534	490	700
Total ...	25,860	23,418	23,900	25,000
Marine	.....	.....	...	...
Total ...	.....	.....	.....	.....
Ecclesiastical	.....	.....	.....	.....
Total ...	.....	.....	.....	.....
Political	350	2,314	400	350
Total ...	350	2,314	400	350

Selby Court Esq.

RESOLUTION.

FINANCIAL DEPARTMENT.

Dated Calcutta, the 25th March 1874.

READ—

A letter from the Officiating Accountant-General, No. 1066C, dated the 20th January 1874, submitting the Budget Estimate for 1874-75 for "Petty Construction and Repairs" of buildings belonging to Departments which are provided for in the Imperial Budget Estimates.

	Rs.
The sanctioned grant under the head for 1873-74 was ...	75,900
The Accountant-General has not given the regular estimate for 1873-74, calculated on the actuals of the first eight months of the year and the estimates for the remaining four months.	
But the actuals of 1872-73 were only...	62,113
The local estimate for 1874-75 amounts to	72,878

With reference to the actuals of 1872-73 and the explanations furnished by the Accountant-General, the Lieutenant-Governor considers that a grant of Rs. 69,900 will be sufficient for 1874-75, and is accordingly pleased to pass that sum.

2. The details of this grant are given below :—

	Local Estimate for 1874-75.	Actuals of 1872-73.	Sanctioned grants for 1873-74.	Grants now made for 1874-75.
	Rs.	Rs.	Rs.	Rs.
Land Revenue	17,367	11,466	18,000	16,000
Forest	....	3	.....	....
Excise on spirits and drugs ..	24,206	21,664	28,000	24,200
Assessed taxes	.....	2	.....	....
Customs	800	458	700	700
Salt	2,835	2,088	3,500	2,500
Stamps	50	.....	....	....
Administration	810	238	800	550
Minor Departments	600	462	600	600
Law and Justice	25,860	23,418	23,900	25,000
Political	350	2,314	400	350
Total ..	72,878	62,113	75,900	69,900

By order of the Lieutenant-Governor of Bengal,

H. L. DAMPIER,

Secretary to the Government of Bengal.

No. 868.

COPY forwarded to the Accountant-General for information.

By order of the Lieutenant-Governor of Bengal,

H. L. DAMPIER,

Secretary to the Government of Bengal.

CALCUTTA,
The 25th March 1874.
W. B.

RESOLUTION.

FINANCIAL DEPARTMENT.

Calcutta, the 8th April 1874.

READ—

The resolution of the 29th of March 1873 on the budget estimates of 1873-74.
The departmental budget estimates for 1874-75 as submitted by the Accountant-General.
The resolutions recorded on each of the above by the Lieutenant-Governor.

In the resolution of the 29th March 1873 on the budget estimates of 1873-74, it was anticipated that the year would close with an unexpended balance of £183,750; the necessity for relief works however, to which the failure of the crops has given rise, has not only swallowed up the expected surplus, but has led, as far as can now be ascertained, to an expenditure of more than £150,000 in excess of the provincial assets.

In order to cover this deficit, His Excellency the Governor-General in Council has been pleased to make a special additional assignment of £250,000 from imperial funds on account, so that the year 1874-75 will in fact open with a small available surplus.

2. The budget estimates of that year will stand as follows: the figures of the budget estimates of 1874-75 are given for each department for comparison:—

ASSETS.			CHARGES.		
Items.	Budget Estimate, 1873-74.	Budget Estimate, 1874-75.	Items.	Budget Estimate, 1873-74.	Budget Estimate, 1874-75.
	£	£		£	£
Special imperial assignment ...	.....	250,000	Deficit of 1873-74	.....	150,000
Ordinary imperial assignment for provincial services	1,224,600	1,234,306	Police	480,820	469,600
Provincial rates and taxes ...	Nil	Nil	Jails	174,850	179,000
Police department receipts ...	7,820	5,900	Registration	33,300	39,700
Jail manufacturing receipts ...	101,300	97,800	Education	268,940	275,600
Registration fees	40,000	50,000	Medical	115,570	136,600
Educational receipts	39,650	48,900	Printing	30,190	35,600
Medical receipts	9,070	10,839	Rents, rates, and taxes ...	18,400	19,450
Printing receipts	5,045	5,479	Miscellaneous civil expenditure ...	44,340	44,250
Miscellaneous civil receipts ...	10,100	7,600	Petty construction and repairs ...	7,590	7,000
Public works receipts	89,400	10,000	Provincial public works, including departmental buildings ...	571,900	327,000
Total ...	.....	1,726,824	Total ...	.....	1,684,700

According to this estimate the year 1874-75 will close with an unexpended balance of £42,124.

No provision has been made in this estimate for the expenditure on relief works which will be incurred in the year, as such expenditure will be, by permission of the Governor-General in Council, charged to the imperial revenues; nor has any account been taken of the local funds of the different districts. At the close of the year 1873, about £69,800 remained at the credit of these funds; but the money is not an asset available to the Government, as it has been placed absolutely at the disposal of the different District Committees and Municipalities.

3. The different increases and decreases in the provincial estimates are closely reviewed in the resolutions recorded on each departmental estimate. The general results only will be noticed here.

4. *Police.*—Although £480,820 were provided for this service in 1873-74, the actual expenditure of the year is now ascertained from the Accountant-General to have been about £440,000. The provision for 1874-75 is nearly £30,000 in excess of this.

5. *Jails.*—The estimate of disbursements is £4,150 in excess of that of 1873-74. This is more than accounted for by an increased provision of £6,900 on account of rations made with reference to the high price of food and the probable increase in the number of prisoners on account of the famine, which is estimated at a daily average of 1,500.

6. *Registration.*—The anticipated increase of £6,400 is owing to the rapid extension of rural offices and their establishments, which, it is hoped, will ultimately repay their cost by raising the receipts of the department. In the year the expected increase is more than compensated for by an expected increase of £10,000 in receipts.

7. *Education.*—Under this head is an increase of expenditure (as compared with 1873-74) of £6,660, while the excess in estimated receipts amounts to £9,250. The increases are to some extent nominal, being caused by the proceeds of endowments and their expenditure being now brought into the estimates, such as the Mahomed Mohsin Endowment of about £4,500, which has this year been entirely set free for expenditure on the education of Mahomedans. This has made it possible to establish Mahomedan schools at Dacca, Patna, Chittagong, and Rajshahye, and to relieve a considerable number of Mahomedan students attending schools of general education from a portion of the full fees demanded at these institutions. Of the increase in charges, £5,000 are covered by the addition to the provincial assignment which was made by the Government of India to enable this Government to keep up the Hooghly College and its school at their full status after the Mohsin Funds had been withdrawn for more legitimate purposes. With an increase of £6,660 only over the sanctioned estimate of 1873-74, provision has been made for much that was not taken into account in fixing the grant for 1873-74. A Joint-Inspector for Orissa has been provided for; the number of Deputy and Sub-Inspectors has been raised from 100 to 179; establishments have been provided for district school committees and for Commissioners' offices; £1,000 has been granted to the Patna College for the purchase of scientific apparatus; funds have been provided for survey and drawing classes in zillah schools, and for maintaining the Normal schools on the improved footing on which they have been placed by Sir George Campbell; and the grant for primary schools has not been reduced from the amount allotted for their extension and maintenance in 1873-74.

8. *Medical.*—Under this head there is a heavy increase of £21,030 in the disbursements, which is partially met by an increase of £7,769 in the receipts.

Of this £3,000 are owing to the cost of the Sealdah Pauper Hospital being brought on to these estimates, together with the contribution of that amount for its support from the Justices of Calcutta. The provision for the expenditure in connection with the epidemic fever is £4,400, but it is founded on probabilities; but in case the fever again breaks out, it cannot be avoided.

The increase of £4,700 for European medicines and instruments is based on the anticipations of probable sickness during the year, and the increased demands and charges for these things. It is estimated that the net increase of cost in consequence of the arrangements connected with the opening of the Campbell Medical School at Sealdah, and taking over the Pauper Hospital as attached to it, will amount to no more than £1,900, which will not be considered a large price to pay for the benefits which will accrue from the

institution. Provision of £2,100 is also made for the opening and working of medical schools at Dacca and Patna.

The increased demand for raw materials to be worked up at the Dullunda Lunatic Asylum has led to an increase of £2,340. This is met by increased estimate of receipts.

This is really the only department in which a large increase could not be avoided, and it is one in which the Lieutenant-Governor does not grudge the expenditure which must be incurred.

9. *Printing.*—Under this head the disbursements are estimated at £5,410 above those of 1873-74. The provision of 1873-74 for the Secretariat Press was found to be altogether inadequate to the work required of it during the year, and the figures for 1874-75 have been based on a careful estimate of actual requirements. The work of this Press has been much increased by Sir George Campbell's policy of making interesting and valuable information more generally available than it has been made in previous years. The famine has also led to a large increase in the printing work, and will continue to do so in 1874-75.

10. *Rents, Rates, and Taxes.*—The increase of £1,050, and indeed much more than this, is accounted for by the inclusion in the estimates of 1874-75 of the ground-rents paid by this Government, which have been transferred to the provincial budget since last year's estimates were prepared.

There is also an increase of no less than £1,155 in Municipal rates and taxes on Government buildings, which swallows up all savings under other heads of the estimate.

This will be made the subject of particular inquiry.

11. *Petty Repairs and Constructions.*—The provision under this head has been reduced by £590.

12. *Miscellaneous.*—The estimate is somewhat below that of last year, although it includes provision for the repair of cemeteries. The assignments of land revenue which have been made by the Government of India for the improvement of certain towns also appear on both sides of this estimate for purposes of account. These items were omitted from last year's sanctioned estimates through misapprehension.

13. *Provincial Public Works.*—The grant for provincial public works has been reduced by £244,000, and has been brought to the lowest possible limit in consequence of the heavy expenditure which is being incurred in the relief operations.

By order of the Lieutenant-Governor of Bengal,

H. L. DAMPIER,

Secretary to the Government of Bengal.

RESOLUTION.

FINANCIAL DEPARTMENT.

Calcutta, the 2nd May 1874.

READ—

The Resolution of the 29th March 1873 on the estimates of receipts and expenditure relating to the provincial services of Bengal for the year 1873-74.

The separate estimates of the several heads of provincial service for 1874-75 as submitted by the Accountant-General.

The Resolutions recorded on each of the above by the Lieutenant-Governor.

In the Resolution of the 29th March 1873 on the Bengal provincial budget estimates of 1873-74, it was anticipated that the year would close with an unexpended balance of £183,750; the necessity for relief works, however, to which the failure of the crops has given rise, has not only absorbed all surplus income, but has led, as far as can now be ascertained, to an expenditure of more than £150,000 in excess of the provincial assets.

In order to cover this deficit, His Excellency the Governor-General in Council has been pleased to make a special additional assignment of £250,000 from imperial funds on account of relief work expenditure, so that the year 1873-74 will close with a surplus of £100,000.

2. The estimates of the year 1874-75 will stand as follows: the figures of the budget estimates of 1873-74 are given for each department for comparison:—

RECEIPTS.			CHARGES.		
Items.	Estimate, 1873-74.	Estimate, 1874-75.	Items.	Estimate, 1873-74.	Estimate, 1874-75.
	£	£		£	£
Ordinary imperial assignment for provincial services	1,224,600	1,234,306	Police	480,820	469,600
Provincial rates and taxes ...	Nil	Nil	Jails	174,850	179,000
Police department receipts ...	7,820	5,900	Registration...	33,300	35,000
Jail manufacturing receipts ...	101,300	97,800	Education	268,940	275,600
Registration fees	40,000	50,000	Medical	115,570	131,000
Educational receipts	39,650	48,900	Printing	30,190	35,600
Medical receipts	9,070	16,839	Rents, rates, and taxes ...	18,400	19,450
Printing receipts	5,045	5,479	Miscellaneous civil expenditure ...	44,340	39,000
Miscellaneous civil receipts ...	10,100	7,600	Petty construction and repairs ...	7,590	7,000
Public works receipts	89,400	10,000	Provincial public works, including departmental buildings ...	571,900	285,000
Total ...	1,526,985	1,476,824	Total ...	1,745,900	1,476,250

No provision has been made in this estimate for the expenditure on relief works which will be incurred in the year 1874-75, save in one particular, namely, the medical branch.

The general result is that the provincial service funds of Bengal have at the close of 1873-74, a moderate sum, £100,000, available, while the income of 1874-75 is expected to be fully equal to the charges of the year. Although there is a sum of money in hand, yet the charges of the year have been so reduced that they shall not exceed the income of the year.

It is further to be borne in mind that besides the receipts shown in the above statement there is a considerable reserve fund from which grants can be made for special purposes if need arises.

3. The various items of increase and decrease in the provincial estimates are closely reviewed in the Resolutions recorded on each departmental estimate. The general results only will be noticed here.

4. *Police.*—Although £480,820 were provided for this service in 1873-74, the actual expenditure of the year is now ascertained from the Accountant-General to have been about £440,000. The provision for 1874-75 is nearly £30,000 in excess of this.

5. *Jails.*—The estimate of disbursements is £4,150 in excess of that of 1873-74. This is more than accounted for by an increased provision of £6,900 on account of rations made with reference to the high price of food and the probable increase in the number of prisoners by reason of crimes against property which usually prevail in times of scarcity, which is estimated at a daily average of 1,500.

6. *Registration.*—The anticipated increase of £1,700 is owing to the rapid extension of rural offices and their establishments, which, it is hoped, will ultimately repay their cost by augmenting the receipts of the department. In the year the expected increase is more than compensated for by an expected increase in receipts.

7. *Education.*—Under this head is an increase of expenditure (as compared with 1873-74) of £6,660, while the excess in estimated receipts amounts to £9,250. The increases are to some extent nominal, being caused by the proceeds of endowments and their expenditure being now included in the estimates, such as the Mahomed Mohsin Endowment of about £4,500, which has this year been entirely set free for expenditure on the education of Mahomedans. This has made it possible to establish Mahomedan schools at Dacca, Patna, Chittagong, and Rajshahye, and to relieve a considerable number of Mahomedan students attending schools of general education from a portion of the full fees demanded at these institutions. Of the increase in charges, £5,000 are covered by the addition to the provincial assignment which was made by the Government of India to enable this Government to keep up the Hooghly College and its school at their full status after the Mohsin Funds had been withdrawn for more legitimate purposes. With an increase of £6,660 only over the sanctioned estimate of 1873-74, provision has been made for much that was not taken into account in fixing the grant for 1873-74. A Joint-Inspector for Orissa has been provided for; the number of Deputy and Sub-Inspectors has been raised from 100 to 179; establishments have been provided for District School Committees and for Commissioners' Offices; £1,000 has been granted to the Patna College for the purchase of scientific apparatus; funds have been provided for Survey and Drawing classes in Zillah Schools, and for maintaining the Normal Schools on the improved footing on which they have been placed by Sir George Campbell; and the grant for Primary Schools has not been reduced from the amount allotted for their extension and maintenance in 1873-74.

8. *Medical.*—Under this head there is a heavy increase of £15,430 in the disbursements, which is partially met by an increase of £7,769 in the receipts.

Of this £8,000 are owing to the cost of the Sealdah Pauper Hospital being included in these estimates, together with the contribution of that amount for its support from the Justices of Calcutta. The provision for the expenditure in connection with the epidemic fever is £4,400, but it is founded on probabilities ; in case the fever again breaks out, it cannot be avoided.

The increase of £4,700 for European medicines and instruments is owing to the anticipation of a more than average degree of sickness during the year. It is estimated that the net increase of cost in consequence of the arrangements connected with the opening of the Campbell Medical School at Sealdah, and taking over the Pauper Hospital as attached to it, will be no more than £1,900, which amount is moderate in relation to the benefits which will accrue from the institution. Provision of £2,100 is also made for the opening and working of Medical Schools at Dacca and Patna.

The increased demand for raw materials to be worked up at the Dullunda Lunatic Asylum has led to an increase of £2,340. This is met by increased estimate of receipts.

The Medical Department is one in which a large increase could not be avoided, under present circumstances.

9. *Printing.*—Under this head the disbursements are estimated at £5,410 above those of 1873-74. The provision of 1873-74 for the Secretariat Press was found to be altogether inadequate to the work required of it during the year, and the figures for 1874-75 have been based on a careful estimate of actual requirements: the work of this Press has been unavoidably increased by the publication of interesting and valuable information. The Famine has also caused a large increase in the printing work.

10. *Rents, Rates, and Taxes.*—The increase of £1,050 is accounted for by the inclusion in the estimates of 1874-75 of the ground-rents paid by this Government, which have been transferred to the provincial budget since last year's estimates were prepared.

There is an increase of no less than £1,155 in municipal rates and taxes on Government buildings, which absorbs all savings under other heads of the estimate.

This will be made the subject of particular inquiry.

11. *Petty Repairs and Constructions.*—The provision under this head has been reduced by £590.

12. *Miscellaneous.*—The estimate is below that of last year, although it includes provision for the repair of cemeteries. The assignments of land revenue, which have been made by the Government of India for the improvement of certain towns, also appear on both sides of this estimate for purposes of account.

13. *Provincial Public Works.*—The grant for provincial public works has been reduced by £286,900, and has been much restricted in consequence of the heavy expenditure which is being incurred in the relief operations.

14. It is to be borne in mind that the estimates now reviewed are for provincial services only, and do not include the receipts or expenditure of local and municipal funds.

ORDERED, that a copy be published in the Supplement to the *Calcutta Gazette;* be submitted to the Government of India in the Financial Department, and be forwarded to the Departments and Heads of Departments concerned.

By order of the Lieutenant-Governor of Bengal,

H. L. DAMPIER,

Secretary to the Govt. of Bengal.

No. 1264.

COPY forwarded to the Secretary to the Government of Bengal in the Public Works Department. It will be observed that the Lieutenant-Governor has finally reduced the grant for provincial works, including departmental buildings to £285,000. The Secretary in the Public Works Department is requested to take the necessary steps for revising the distribution of this grant, and to let this Department know the sums which are finally allotted for buildings under the different Civil Departments.

No. 1281.

COPY forwarded to the Government of India, in the Financial Department, for information.

No. 1282.

COPY forwarded to the Judicial (Police) Department and the Inspector-General of Police, in continuation of the resolution of the 24th March 1874, on the estimates of the Police service. As the aggregate grant to the Department of Public Works has been reduced since that resolution was issued, the actual amount finally allotted by the Department of Public Works should be ascertained from the Secretary to Government in the Public Works Department.

No. 1283.

COPY forwarded to the General (Education) Department of this office, the Director of Public Instruction, and all Divisional Commissioners, in continuation of the resolution of the 27th March 1874, on the estimates of the Education service. As the aggregate grant to the Department of Public Works has been reduced since that resolution was issued, the actual amount finally alloted by the Public Works Department for Educational buildings should be ascertained from the Secretary to Government in the Public Works Department.

No. 1284.

COPY forwarded to the Judicial (Jails) Department of this office, and the Inspector-General of Jails.

No. 1285.

COPY forwarded to the Judicial (Medical) Department of this office, the Surgeon-General, Indian Medical Department, the Sanitary Commissioner for Bengal, and the Superintendent-General of Vaccination. The Resolution on the estimates of the Medical service will be forwarded separately.

No. 1286.

COPY forwarded to the Superintendent of the Bengal Secretariat Press for information. (Printing.)

No. 1287.

COPY forwarded to the Revenue and General B. Departments of this office, and the Public Works Department of this Government for information. (Rents and taxes.)

No. 1288.

COPY forwarded to the Accountant-General for information. (Petty Constructions and Repairs.)

No. 1289.

COPY forwarded to the Inspector-General of Registration for information.

By order of the Lieutenant-Governor of Bengal,

R. KNIGHT,

Asst. Secy. to the Govt. of Bengal.

CALCUTTA,
The 2nd May 1874.

R. P. D.

Contents of these Estimates.

I. Budget Estimate of Local Funds including Provincial Reserve, Municipal and Trust Funds—

Statement of Balances of the above ... ... page 1
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II. Separate Budget Estimate of Provincial Reserve (already included in I.)—

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Statement of Balances of the above ... ... page 23
Estimate of the above ... ... „ 23

No. 79C., dated Calcutta, the 30th April 1874.

From—H. A. MANGLES, ESQ., Offg. Accountant-General, Bengal,

To—The Secretary to the Government of Bengal, Revenue Department.

I HAVE the honor to forward herewith the Budget Estimates of Local Funds Receipts and Expenditure for 1874-75, prepared in the form prescribed by the Comptroller-General.

2. The figures of the Provincial Reserve Fund, Municipal Funds, and Trusts and Endowments, have been incorporated in the General Estimates, as will be seen from the abstract with which the estimates open; but for convenience of reference, copies of the estimates of those funds have been separately prepared.

3. I trust to be favored with the early orders of His Honor the Lieutenant-Governor on the estimates, the Comptroller-General having asked to be furnished, as soon as possible, with a copy of them, as approved by the local Government.

BENGAL.

BUDGET ESTIMATE OF LOCAL FUNDS FOR 1874-75.

Statement of Balances.

1	2	3	4	5	6	7	8	9	10
	ESTIMATE, 1874-75.			ESTIMATE, 1873-74.			ACTUALS, 1872-73.		
	Local Funds including Provincial Reserve.	Municipal.	Trust.	Local Fund.	Municipal.	Trust.	Local Fund.	Municipal.	Trust.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance ...	26,77,000	31,000	53,000	22,56,078	1,40,914	37,750	21,36,585	1,43,421	35,677
Receipts	37,06,600	10,57,000	77,000	42,73,984	9,76,279	1,91,929	37,61,780	11,17,022	1,90,587
Total ...	63,83,600	10,88,000	1,30,000	65,30,062	11,17,193	2,29,679	58,98,365	12,60,443	2,26,464
Expenditure	45,62,600	10,60,000	69,000	50,73,250	10,86,193	1,62,990	36,42,287	11,19,529	1,88,714
Closing Balance ...	18,21,000	28,000	61,000	14,56,812	31,000	66,680	22,56,078	1,40,914	37,750
Total ...	63,83,600	10,88,000	1,30,000	65,30,062	11,17,193	2,29,679	58,98,365	12,60,443	2,26,464

BENGAL

Abstract Estimate

	Taxes, rates, and cesses.					Miscellaneous receipts.							
	On lands.	On houses.	Assessed taxes.	Octroi.	Licenses.	Tolls.	Port dues.	Interest.	Rents.	Fees and fines.	Voluntary contributions.	Sundry receipts.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Roads	3,80,000	50,000	.....	...	.....	5,12,000	.....	.....	.....	1,000	3,43,500	21,000	17,37,500
Marine	.....	.....	.....	...	.....	.....	58,000	.....	.....	10,400	.....	900	69,300
Town improvement	.....	.....	.....	...	.....	.....	.....	.....	22,800	.....	.....	1,600	24,400
Bazar	.....	.....	.....	...	.....	.....	.....	.....	2,300	.....	.....	.....	2,300
Wards', Attached, and other Estates.	.....	.....	.....	...	.....	.....	.....	.....	.....	.....	.....	55,800	55,800
Zemindaree Dák	2,40,000	.....	.....	...	.....	.....	.....	.....	.....	.....	.....	.....	2,40,000
Juggurnath Road	.....	.....	.....	...	.....	.....	.....	.....	400	.....	.....	.....	400
Encamping Ground	.....	.....	.....	...	.....	.....	.....	.....	50	.....	.....	150	200
Pooree Pilgrims	.....	.....	.....	...	11,000	.....	.....	.....	.....	600	.....	.....	11,600
Customs Confiscations	.....	.....	.....	...	.....	.....	.....	.....	.....	6,000	.....	.....	6,000
Salt Reward	.....	.....	.....	...	.....	.....	.....	.....	.....	13,600	.....	.....	13,600
Inland Labor Transport ...	.....	.....	.....	...	.....	.....	.....	.....	.....	28,100	.....	.....	28,100
Cantonment	1,970	.....	9,530	...	1,630	.....	.....	.....	.....	5,400	.....	17,270	35,800
Copying Fee Fund	.....	.....	.....	...	.....	.....	.....	.....	.....	51,600	.....	.....	51,600
Assignment for improvement of Government Estates.	.....	.....	.....	...	.....	.....	.....	.....	.....	.....	1,97,000	.....	1,97,000
Provincial Reserve	.....	.....	.....	...	.....	6,59,000	.....	.....	8,700	2,44,070	87,500	2,33,730	12,33,000
Total ...	10,21,970	50,000	9,530	...	12,630	12,01,000	58,000	.....	34,250	3,60,770	6,28,000	3,30,450	37,06,600
Municipal	.....	8,31,400	5,400	...	20,600	95,600	.....	.....	33,300	22,300	.....	38,400	10,57,000
Trusts (deposits)...	.....	.....	.....	...	.....	.....	.....	37,000	120	34,820	1,190	3,870	77,000
Grand Total ...	10,21,970	8,81,400	14,930	...	33,230	12,96,600	58,000	37,000	67,670	4,27,890	6,29,190	3,72,720	48,40,600

Abstract Estimate

District Roads	10,98,409	1,500	.....	...	260	5,66,389	.....	.....	.....	11,851	10,00,000	12,944	26,91,353
Marine	.....	.....	.....	...	.....	.....	63,000	1,100	.....	500	.....	10,400	75,000
Town improvement	.....	.....	.....	...	.....	.....	.....	.....	21,318	.....	.....	1,625	22,943
Bazar	.....	.....	.....	...	.....	.....	.....	.....	2,670	.....	.....	.....	2,670
Wards', Attached, &c.	.....	.....	.....	...	.....	.....	.....	.....	.....	.....	.....	45,240	45,240
Charges of Attached Estates ...	.....	.....	.....	...	.....	.....	.....	.....	.....	.....	.....	7,200	7,200
Zemindaree D k	2,42,000	.....	.....	...	.....	.....	.....	.....	.....	.....	.....	.....	2,42,000
Government Estates improvement.	.....	.....	.....	...	.....	.....	.....	.....	.....	.....	40,801	.....	40,801
Circuit-house	.....	.....	.....	...	.....	.....	.....	.....	6,964	.....	.....	1,266	8,230
Serai	.....	.....	.....	...	.....	.....	.....	.....	1,200	.....	.....	.....	1,200
Juggurnath Road	.....	.....	.....	...	.....	.....	.....	.....	440	.....	.....	.....	440
Encamping Ground	.....	.....	.....	...	.....	.....	.....	.....	246	.....	.....	.....	246
Pooree Pilgrims	.....	.....	.....	...	4,500	.....	.....	.....	.....	300	.....	.....	4,800
Customs Confiscations	.....	.....	.....	...	.....	.....	.....	.....	.....	5,000	.....	.....	5,000
Salt Reward	.....	.....	.....	...	.....	.....	.....	.....	.....	13,078	.....	.....	13,078
Inland Labor Transport ...	...	.....	.....	...	.....	.....	.....	.....	.....	18,298	.....	3,264	21,562
Cantonment	.....	700	9,150	...	1,600	.....	.....	.....	.....	5,864	.....	16,872	34,186
Provincial Reserve	.....	.....	.....	...	.....	7,00,000	.....	.....	40,000	2,13,963	.....	1,04,072	10,58,035
Total ...	13,40,409	2,200	9,150	...	6,360	12,66,389	63,000	1,100	72,838	2,68,854	10,40,801	2,02,883	42,73,984
Municipal	.....	7,90,701	.....	...	23,432	77,988	.....	.....	.....	25,386	.....	58,772	9,76,279
Trusts (deposits)	.....	.....	.....	...	.....	.....	.....	95,589	10,625	65,731	16,324	3,660	1,91,929
Grand Total ...	13,40,409	7,92,901	9,150	...	29,792	13,44,377	63,000	96,689	83,463	3,59,971	10,57,125	2,65,315	54,42,192

Abstract Account

District Roads	45,085	667	.....	...	.....	3,40,573	.....	.....	.....	11,161	11,28,491	5,01,558	20,27,535
Marine	.....	.....	.....	...	.....	.....	74,010	1,409	.....	.....	.....	633	76,052
Town improvement	.....	.....	.....	...	.....	.....	.....	.....	25,439	.....	.....	907	26,346
Bazar	.....	.....	.....	...	.....	.....	.....	.....	2,559	.....	.....	.....	2,559
Wards', Attached, &c.	.....	.....	.....	...	.....	.....	.....	.....	.....	.....	.....	59,535	59,535
Charges of Attached Estates...	.....	.....	.....	...	.....	.....	.....	.....	.....	.....	.....	3,725	3,725
Zemindaree Dák	2,23,200	.....	.....	...	.....	.....	.....	.....	.....	.....	.....	.....	2,23,200
Government Estates improvement.	.....	.....	.....	...	.....	.....	.....	.....	.....	.....	1,00,078	.....	1,00,078
Circuit-house	.....	.....	.....	...	.....	.....	.....	.....	12,969	.....	.....	.....	12,969
Serai	.....	.....	.....	...	.....	.....	.....	.....	652	.....	.....	.....	652
Juggurnath Road	.....	.....	.....	...	.....	.....	.....	.....	3,051	.....	.....	.....	3,051
Encamping Ground	.....	.....	.....	...	.....	.....	.....	.....	501	.....	.....	.....	501
Pooree Pilgrims	.....	.....	.....	...	5,327	.....	.....	.....	.....	.....	.....	.....	5,327
Customs Confiscations	.....	.....	.....	...	.....	.....	.....	.....	.....	13,751	.....	.....	13,751
Salt Rewards	.....	.....	.....	...	.....	.....	.....	.....	.....	12,087	.....	.....	12,087
Inland Labour Transport ...	.....	.....	.....	...	.....	.....	.....	.....	.....	22,215	.....	39,926	62,141
Cantonment	.....	.....	23,000	...	400	.....	.....	.....	.....	2,300	.....	4,961	30,661
Copying Fee Fund	.....	.....	.....	...	.....	.....	.....	.....	.....	13,994	.....	.....	13,994
Provincial Reserve	.....	.....	.....	...	.....	7,57,277	.....	.....	1,846	2,35,049	.....	93,444	10,87,616
Total ...	2,68,285	667	23,000	...	5,727	10,97,850	74,010	1,409	47,017	3,10,557	12,28,569	7,04,689	37,61,780
Municipal...	.....	7,35,907	1,18,608	308	10,896	79,905	.....	.....	50,591	30,326	.....	89,481	11,17,022
Trusts (deposits)	.....	.....	.....	...	.....	.....	.....	1,04,791	8,897	63,083	.....	12,916	1,90,587
Grand Total ...	2,68,285	7,36,574	1,42,608	308	16,623	11,77,755	74,010	1,06,200	1,06,505	4,04,866	12,28,569	8,07,086	50,69,339

LOCAL FUNDS.

of Local Funds for the year 1874-75.

	Police.	Education.	Medical.	Marine.	Minor Establishment. General management.	Minor Establishment. District post.	Minor Establishment. Miscellaneous Establishment.	Contributions.	Miscellaneous.	Public Works.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
District Roads	.....	.....	.....	.....	80,000	.....	.....	.....	.....	24,57,426	25,37,426
Marine	.....	.....	25,000	16,406	6,889	.....	.....	.....	31,205	.....	79,500
Town improvement	.....	.....	.....	.....	3,475	.....	490	.....	4,703	15,986	24,654
Bazar	.....	.....	.....	.....	36	.....	.....	.....	.....	2,100	2,136
Wards', Attached, and other Estates ...	.....	.....	.....	.....	.....	.....	24,535	.....	9,795	.....	34,330
Zemindaree Dâk	.....	.....	.....	.....	.....	2,47,542	.....	.....	.....	.....	2,47,542
Juggurnath Road	.....	.....	.....	.....	.....	.....	100	.....	300	.....	400
Encamping Ground	.....	.....	.....	.....	.....	.....	.....	.....	200	.....	200
Pooree Pilgrims	.....	.....	.....	.....	2,360	.....	700	.....	.....	4,000	7,060
Customs Confiscations	.....	.....	.....	.....	.....	.....	.....	.....	3,200	.....	3,200
Salt Reward	.....	.....	.....	.....	.....	.....	.....	.....	10,410	.....	10,410
Inland Labor Transport	.....	.....	3,595	.....	10,840	.....	5,052	.....	7,018	1,135	28,240
Cantonment	5,143	.....	.....	.....	2,086	.....	16,880	.....	11,374	3,397	38,880
Copying Fee Fund	.....	.....	.....	.....	.....	.....	.....	.....	43,170	.....	43,170
Government Estates improvement	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,34,302	2,34,302
Assignment for improvement of Government Estates.	.....	65,700	.....	.....	.....	.....	.....	.....	.....	1,31,300	1,97,000
Provincial Reserve Fund	1,20,000	.....	.....	.....	1,47,435	.....	84,896	3,43,426	32,488	3,45,905	10,74,150
Total ...	1,25,143	65,700	28,595	16,406	2,53,121	2,47,542	1,33,253	3,43,426	1,53,863	31,95,551	45,62,600
Municipal	3,78,100	9,700	24,000	.....	1,34,500	.....	1,27,100	.....	45,000	3,41,600	10,60,000
Trusts (deposits)	.....	.....	.....	.....	.....	.....	.....	.....	69,000	.....	60,000
Grand Total ...	5,03,243	75,400	52,595	16,406	3,87,621	2,47,542	2,60,353	3,43,426	2,67,863	35,37,151	56,01,600

of Local Funds for the year 1873-74.

District Roads	.....	.....	.....	.....	2,10,313	.....	19,000	.....	.....	22,92,464	25,21,777
Marine	.....	.....	25,000	44,600	6,611	.....	.....	.....	.....	95,489	1,71,700
Town improvement	.....	.....	.....	.....	4,606	.....	480	.....	3,675	15,151	23,912
Bazar	.....	.....	.....	.....	36	.....	.....	.....	.....	1,170	1,206
Wards', Attached	.....	.....	.....	.....	.....	.....	21,870	.....	5,060	.....	26,930
Charges of Attached Estates	.....	.....	.....	.....	.....	.....	5,089	.....	355	.....	5,444
Zemindaree Dâk	.....	.....	.....	.....	.....	2,50,656	.....	.....	.....	.....	2,50,656
Government Estates improvement	.....	535	816	.....	120	.....	.....	.....	48,120	28,363	77,954
Circuit-house	.....	.....	.....	.....	.....	.....	.....	.....	9,638	.....	9,688
Serai	.....	.....	.....	.....	.....	.....	36	.....	.....	1,410	1,446
Juggurnath Road...	.....	.....	.....	.....	.....	.....	180	.....	300	.....	480
Encamping Ground	.....	.....	.....	.....	.....	.....	.....	.....	275	.....	275
Pooree Pilgrims	.....	.....	.....	.....	2,300	.....	.....	.....	696	2,500	5,496
Customs Confiscations	.....	.....	.....	.....	.....	.....	.....	.....	3,200	.....	3,200
Salt Reward	.....	.....	.....	.....	.....	.....	.....	.....	10,222	.....	10,222
Inland Labor Transport	.....	.....	.....	.....	.....	.....	13,770	.....	9,706	950	24,426
Cantonment	4,303	.....	.....	.....	2,776	.....	18,343	.....	10,679	1,150	37,251
Provincial Reserve	57,700	.....	.....	.....	70,200	.....	81,620	10,00,000	15,084	6,76,633	19,01,237
Total ...	62,003	535	25,816	44,600	2,96,962	2,50,656	1,60,388	10,00,000	1,17,010	31,15,280	50,73,250
Municipal	3,85,101	2,485	19,528	.....	1,82,562	.....	1,51,344	.....	3,840	3,41,333	10,86,193
Trusts (deposits)	.....	.....	.....	.....	.....	.....	.....	.....	1,62,999	.....	1,62,999
Grand Total ...	4,47,104	3,020	45,344	44,600	4,79,524	2,50,656	3,11,732	10,00,000	2,83,849	34,56,613	63,22,442

of Local Funds for the year 1872-73.

District Roads	.....	.....	.....	.....	2,11,690	.....	92,711	.....	.....	10,88,747	13,93,148
Marine	.....	.....	26,775	10,718	6,050	.....	.....	.....	4,416	6,087	54,046
Town improvement	.....	.....	.....	.....	4,685	.....	.....	.....	.....	9,862	14,547
Bazar	.....	.....	.....	.....	.....	.....	.....	.....	.....	903	903
Wards', Attached	.....	.....	.....	.....	.....	.....	35,027	.....	5,222	.....	40,249
Charges of Attached Estates...	.....	.....	.....	.....	.....	.....	2,978	.....	.....	.....	2,978
Zemindaree Dâk	.....	.....	.....	.....	.....	2,27,572	.....	.....	.....	.....	2,27,572
Government Estates improvement... ...	.....	602	1,008	.....	313	.....	.....	.....	20	37,553	39,496
Circuit-house	.....	.....	.....	.....	.....	.....	.....	.....	9,100	2,007	11,107
Serai	.....	.....	.....	.....	.....	.....	.....	.....	.....	477	477
Juggurnath Road	.....	.....	.....	.....	.....	.....	469	.....	.....	.....	469
Encamping Ground	.....	.....	.....	.....	.....	.....	.....	.....	153	.....	153
Pooree Pilgrims	.....	.....	.....	.....	2,764	.....	.....	.....	4,986	1,151	8,901
Customs Confiscations	.....	.....	.....	.....	.....	.....	.....	.....	5,676	.....	5,676
Salt Reward	.....	.....	.....	.....	.....	.....	.....	.....	4,738	.....	4,738
Inland Labor Transport	.....	.....	.....	.....	.....	.....	20,064	.....	4,810	.....	24,874
Cantonment	5,000	.....	1,500	.....	4,000	.....	15,000	.....	600	5,142	31,242
Copying Fee Fund	.....	.....	.....	.....	.....	.....	.....	.....	9,957	.....	9,957
Provincial Reserve	20,735	.....	.....	.....	94,023	.....	78,364	11,99,282	27,713	3,51,037	17,71,754
Total ..	25,735	602	29,283	10,718	3,23,825	2,27,572	2,44,613	11,99,282	77,391	15,03,566	36,42,287
Municipal	4,24,680	1,000	27,982	.....	1,41,385	.....	1,23,660	.....	68,517	3,31,705	11,19,529
Trusts (deposits)	.....	.....	.....	.....	.....	.....	.....	.....	1,88,714	.....	1,88,714
Grand Total ...	4,50,415	2,202	57,265	10,718	4,64,910	2,27,572	3,68,273	11,99,282	3,34,622	18,35,271	49,50,530

BENGAL.

ESTIMATE OF LOCAL FUNDS.

Revenue and Receipts.

	Estimate, 1874-75.		Estimate, 1873-74.		Actuals, 1872-73.
DISTRICT ROADS.					
Abstract of Receipts.					
Taxes, Rates, and Cesses.	Rs.	Rs.	Rs.	Rs.	Rs.
Cesses on lands ...	7,80,000		10,98,409		45,085
Taxes on houses ...	50,000		1,500		667
Licenses ...	.....	8,30,000	260	11,00,169	.....
Miscellaneous Receipts.					
Rents ...	.....		.....		.....
Tolls ...	5,42,000		5,66,389		3,40,573
Fees and fines ...	1,000		11,851		11,161
Voluntary contributions ...	3,43,500		10,00,000		11,28,491
Sundry receipts ...	21,000	9,07,500	12,944	15,91,184	5,01,558
Total ...		17,37,500		26,91,353	20,27,535
Details of the above.					
Taxes, Rates, and Cesses.					
Cesses on Lands—					
Cesses on lands ...	7,50,000		10,65,778		45,085
Cesses on mines, railways ...	.....		.....		.....
One per cent. road cess ...	30,000	7,80,000	32,631	10,98,409	.....
Taxes on Houses—					
Taxes on houses ...	50,000	50,000	1,500	1,500	667
Licenses—					
Stage carriage ...	.....		80		
Matrafa ...	.....	.....	180	260	
Miscellaneous Receipts.					
Rents—					
Rents ...	.....	.....	.....	.....	.....
Tolls—					
Road tolls ...	73,000		70,503		3,40,573
Ferry tolls ...	4,52,000		4,81,886		
Canal tolls ...	17,000	5,42,000	5,000	5,66,389	
Fees and fines—					
Staging bungalow fees ...	.....		7,216		11,161
Fines ...	1,000	1,000	4,635	11,851	
Voluntary contributions—					
Contributions from provincial reserve ...	3,43,500	3,43,500	10,00,000	10,00,000	11,28,491
Sundry Receipts—					
Sale of produce and stores ...	1,000		.....		5,01,558
Sundry receipts ...	20,000	21,000	12,944	12,944	
Total ...		21,000		12,944	5,01,558
MARINE FUNDS.					
Port.					
Abstract of Receipts, Miscellaneous Receipts.					
Port dues ...	58,000		63,000		74,016
Interest ...	.....		1,100		1,409
Rents ...	.....		.....		.....
Fees and fines ...	10,400		10,400		.....
Sundry receipts ...	900	69,300	500	75,000	633
					76,058
Total ...		69,300		75,000	76,058

	Estimate, 1874-75.		Estimate, 1873-74.		Actuals, 1872-73.
Details of the above.					
Miscellaneous Receipts.					
Port Dues—	Rs.	Rs.	Rs.	Rs.	Rs.
Port dues on Vessels	58,000	.....	63,000		
Port Light-houses	.....	.....	.....		
		58,000		63,000	74,010
Interest—					
Interest on Government Securities	.....	.....	1,100		
		.....		1,100	1,409
Rents—					
Wharfage Rents	.....	.....	.....	.....	.....
Fees and Fines—					
Harbour Master's Fees	.....				
Pilotage	10,000	.....	10,000		
Miscellaneous	400	.....	500		
		10,400		10,500	
Sundry Receipts—					
Miscellaneous	900	.....	400		
Excess charges of previous years written back	.....	.....	.....		
		900		400	633
Total ...		69,300		75,000	76,052
TOWN IMPROVEMENT.					
Miscellaneous Receipts.					
Rents.					
Rents of Town Lands	22,800	.....	21,318		
		22,800		21,318	25,439
Sundry Receipts.					
Miscellaneous	1,600	.....	1,625		
		1,600		1,625	907
Total ...		24,400		22,943	26,346
BAZAR.					
Miscellaneous Receipts.					
Rents.					
Bazar Rents	2,300	.....	2,670		
Stall Rents	.....				
		2,300		2,670	2,559
Sundry Receipts.					
Miscellaneous	.....		.....		
		.....		.....	
Total ...		2,300		2,670	2,559
WARDS', ATTACHED, AND OTHER ESTATES.					
Miscellaneous Receipts.					
Sundry Receipts.					
Rates levied for management of wards', attached, and other estates ...	55,800	.....	45,240	.....	59,535
		55,800		45,240	
Total ...		55,800		45,240	59,535
CHARGES OF ATTACHED ESTATES.					
Miscellaneous Receipts.					
Sundry Receipts.					
Percentage on proceeds of estates under attachment	.....	.....	7,200	.....	3,725
		.....		7,200	
Total ...		.....		7,200	3,725
ZEMINDAREE DAK.					
Taxes, Rates, and Cesses.					
Cess on Lands.					
Amount levied under Act VIII of 1862	2,40,000	.....	2,42,000	.....	2,23,200
		2,40,000		2,42,000	
Total ...		2,40,000		2,42,000	2,23,200
GOVERNMENT ESTATES IMPROVEMENT.					
Miscellaneous Receipts.					
Voluntary Contributions.					
Collection at 1 per cent. from Government estates	.....	.....	40,801	.....	1,00,078
				40,801	
Total ...		.....		40,801	1,00,078

	Estimate, 1874-75.		Estimate, 1873-74.		Actuals, 1872-73.
CIRCUIT HOUSE RENT.					
Miscellaneous Receipts.	Rs.	Rs.	Rs.	Rs.	Rs.
Rents	.....	.....	6,964	6,964	12,969
Sundry Receipts.					
Sale of grass, fruits, &c.	.....	.....	1,266	1,266	.....
Total ...		.....		8,230	12,969
SERAI.					
Miscellaneous Receipts.					
Rents	.....	.....	1,200	1,200	652
Total ...		.....		1,200	652
JUGGURNATH ROAD.					
MISCELLANEOUS RECEIPTS.					
Rents.					
Rent of Rest-houses	400	400	440	440	3,051
Total ...		400		440	3,051
ENCAMPING GROUND GRAZING.					
Miscellaneous Receipts.					
Rents	50	50	246	246	501
Miscellaneous Receipts.					
Sale of grass and fruits	150		.....		.....
Miscellaneous	.....	150	.....	.....	.....
Total ...		200		246	501
POOREE PILGRIMS.					
TAXES, RATES, CESSES.					
Licenses.					
Fees from lodging-houses at Pooree	11,000	11,000	4,500	4,500	5,327
Fees and Fines.					
Fees for issue of Medical Officer's certificates	500		200		
Fines	100	600	100	300	
Total ...		11,600		4,800	5,327
CUSTOMS CONFISCATIONS, ACT VI OF 1863.					
MISCELLANEOUS RECEIPTS.					
Fees and Fines.					
Confiscations and penalties	6,000		5,000		13,751
Total ...		6,000		5,000	13,751
SALT REWARD.					
MISCELLANEOUS RECEIPTS.					
Fees and Fines.					
Sale proceeds of confiscated salt	4,520		4,532		12,087
Ditto ditto articles	220		216		
Fines	8,860	13,600	8,330	13,078	
Total ...		13,600		13,078	12,087
INLAND LABOR TRANSPORT, ACT II OF 1870.					
ABSTRACT OF RECEIPTS.					
Miscellaneous Receipts.					
Fees and fines	28,100		18,298		22,215
Sundry receipts	.....	28,100	3,264	21,562	39,926
Total ...		28,100		21,562	62,141

	Estimate, 1874-75.		Estimate, 1873-74.		Actuals, 1872-73.
Details of the Above.					
Fees and Fines.	Rs.	Rs.	Rs.	Rs.	Rs.
Contractors' license fees	800		700		876
Recruitors' ditto	8,000		8,352		5,872
Fees for use of debarkation depôts	625		625		1,257
Rate to meet expenses of Act	14,675		8,621		14,210
Fees of manjees of boats and commanders of steamers	4,000	28,100	.....	18,298	 22,215
Sundry Receipts—					
Miscellaneous	.....		3,264	3,264	39,926
Total ...		28,100		21,562	62,141
CANTONMENT.					
Abstract of Receipts.					
Taxes, Rates, and Cesses.					
Cesses on lands	1,970		700		
Assessed taxes	9,530		9,150		23,000
Licenses	1,630		1,600		400
Total ...		13,130		11,450	23,400
Miscellaneous Receipts.					
Rents	.....		.....		.....
Fees and fines	5,400		5,864		2,300
Sundry receipts	17,270		16,872		4,961
		22,670		22,736	7,261
Total ...		35,800		34,186	30,661
Details of the Above.					
Taxes, Rates, and Cesses.					
Cesses on Lands—					
Rent of lands	1,970	1,970	700	700	
Assessed Taxes—					
Chowkeedary tax	9,530	9,530	9,150	9,150	23,000
Licenses—					
Fishery licenses	1,630		1,600		400
Carriage licenses	.....	1,630	.....	1,600	.....
Total ...		13,130		11,450	23,400
Miscellaneous Receipts.					
Rents; Municipal Taxes; Fees and Fines—					
Fines for breach of rules	960		1,040		
Pound fees and fines	1,590		1,750		2,300
Latrine Fees	2,500		2,450		
Fees from lock-hospitals	350	5,400	624	5,864	
Sundry Receipts—					
Grant from Imperial Revenues	8,620		7,395		
Grant for coolies by Bengal Government	480		480		
Subscription from non-military residents	1,300		600		
Sale of grass, fruits, &c.	6,314		7,790		4,961
Interest on Government securities	.....		.....		
Miscellaneous	556	17,270	607	16,872	
Total ...		22,670		22,736	7,261
COPYING FEE FUND.					
Miscellaneous Receipts.					
Fees and Fines.					
Copying Fees	51,600	51,600	.....	.....	13,995
Total ...					13,994
ASSIGNMENT FOR IMPROVEMENT GOVERNMENT ESTATES...	.....	1,97,000	.....	.....	.....

	Estimate, 1874-75.		Estimate, 1873-74.		Actuals, 1872-73.
PROVINCIAL RESERVE.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT OF RECEIPTS.					
Taxes, Rates, and Cesses.					
Cesses on lands	.....		.....		.....
Licenses	.....		.....		.....
Miscellaneous Receipts.					
Rents	8,700		40,000		1,846
Tolls	6,59,000		7,00,000		7,57,277
Fees and fines	2,44,070		2,13,963		2,35,049
Sundry receipts	2,33,730		1,04,072		93,444
Voluntary contributions	87,500		.....		.....
Total ...		12,33,000		10,58,035	10,87,616
DETAILS OF THE ABOVE.					
Miscellaneous Receipts.					
Rents—					
Circuit-houses	8,550		.....		1,846
Strand bank rent	150		40,000		
		8,700		40,000	
Tolls—					
On ferries	63,000		70,000		
On roads	10,000		7,000		
On rivers and canals	5,86,000		6,23,000		
		6,59,000		7,00,000	7,57,277
Fees and Fines—					
Pleadership examination	53,000		18,000		
Staging bungalow fees	8,000		9,000		
Fines on stray cattle	1,83,070		1,84,563		
Dacca High Court bungalow	.....		2,400		
		2,44,070		2,13,963	2,35,049
Voluntary Contributions—					
Police clothing receipts	87,500		.....		
		87,500		.....	.....
Sundry Receipts—					
Sale proceeds of unclaimed cattle	47,930		46,372		
Police clothing receipts	35,500		57,700		
Receipts from district road committee for the services of the engineer's establishment	1,50,000		.....		
Circuit-houses	300		.....		
		2,33,730		1,04,072	93,444
Total ...		12,33,000		10,58,035	10,87,616
MUNICIPAL FUNDS.					
ABSTRACT OF RECEIPTS.					
Taxes, Rates, and Cesses.					
Taxes on houses	8,31,400		7,90,701		7,35,907
Assessed taxes	5,400		.....		1,19,608
Octroi	.....		.....		808
Licenses	20,600		23,432		10,896
		8,57,400		8,14,133	8,66,719
Miscellaneous.					
Tolls	95,600		77,988		79,905
Rents	33,300		.....		50,591
Fees and fines	32,300		25,386		30,326
Sundry receipts	38,400		58,772		89,481
		1,99,600		1,62,146	2,50,303
Total ...		10,57,000		9,76,279	11,17,022
DETAILS OF THE ABOVE.					
Taxes, Rates, and Cesses.					
Taxes—					
Taxes on houses	8,31,400		7,90,700		7,35,907
Assessed taxes	5,400		.....		1,19,608
Octroi	.....		.....		808
		8,36,800		7,90,700	
Licenses—					
Wheel tax	16,900		20,998		} 10,896
Taxes on trades and professions	3,700		2,434		
		20,600		23,432	
Miscellaneous Receipts.					
Tolls—					
Tolls on roads and ferries	95,600		77,988		
		95,600		77,988	79,905
Rents—					
Rents of bazars	21,900		.....		
Rents of land and gardens	11,400		.....		
		33,300		.....	50,591
Carried over ...		9,86,300		8,92,120	9,97,215

	Estimate, 1874-75.		Estimate, 1873-74.		Actuals, 1872-73.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		9,86,300		8,02,120	9,97,215
Fees and Fines—					
Fees on professions	200		.....		
Municipal fines	7,600		7,953		
Gambling fines and escheats	800		...		30,326
Cattle pound fees and fines	15,500		17,433		
Fees on vehicles	3,000		.....		
Fees for slaughtering animals	5,200		.....		
		32,300		25,386	
Sundry Receipts—					
Miscellaneous	.....	38,400	.....	58,772	89,481
Total ...		10,57,000		9,76,279	11,17,022
TRUST FUNDS.					
(DEPOSITS.)					
Miscellaneous Receipts.					
Interest	87,000		95,589		1,04,791
Rents	120		10,625		8,897
Fees and fines	34,820		65,731		63,983
Voluntary contributions	1,190		16,324		.....
Sundry receipts	3,870		3,660		12,916
		77,000		1,91,029	
Total ...		77,000		1,91,029	1,90,587

BENGAL.

ESTIMATE OF LOCAL FUNDS.

Expenditure.

	Estimate, 1874-75.		Estimate, 1873-74.		Actuals, 1872-73.
DISTRICT ROADS.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT OF EXPENDITURE.					
Minor Establishments.					
General management	80,000		2,10,313		2,11,690
Miscellaneous establishment	.....		10,000		92,711
Public works	24,57,426		22,92,464		10,88,747
Total ...		25,37,426		25,21,777	13,93,148
DETAILS OF THE ABOVE.					
Minor Establishments.					
General Management; Establishment—					
Clerks	70,000		1,44,368		
Servants			18,715		
Contingent charges—					
Cost of stationery			2,356		
Printing at Alipore jail press			1,310		
Printing at private presses...	10,000		490		
Service postage stamps			2,790		
Contingencies			17,094		
Road Tolls—					
Establishment and contingencies	.....		490		2,11,690
Ferry Tolls—					
Establishment contingencies	.....		11,980		
Canal Tolls—					
Establishment and contingencies	.....		2,320		
Staging Bungalows—					
Establishment and contingencies	.....		8,400		
Total ...		80,000		2,10,318	2,11,690

	Estimate, 1874-75.		Estimate, 1873-74.		Actuals, 1872-73.
	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous Establishments.					
Servants ...	.....		.....		
Miscellaneous	.....		19,000		92,711
				19,000	92,711
Total ...		.....		19,000	
Public Works—					
By Public Works Officers as per separate estimate of Pubic Works Department.	24,57,426		22,92,464	.....	10,88,747
By civil officers ...		24,57,426		22,92,464	10,88,747
Total ...		24,57,426		22,92,464	
MARINE FUNDS.					
PORT.					
Abstract of Expenditure.					
Medical ...	25,000		25,000		26,775
Marine ...	16,406		44,600		10,718
Minor Establishments.					
General management ...	6,889		6,611		6,050
Miscellaneous ...	31,205		.....		4,416
Public Works ...	.....	79,500	95,489	1,71,700	6,087
					54,046
Total ...		79,500		1,71,700	
DETAILS OF THE ABOVE.					
Medical.					
Hospitals ...	25,000		25,000		26,775
		25,000		25,000	26,775
Total ...		25,000		25,000	
Marine.					
Vessels and Boats—					
Establishment ...	3,906				
Stores ...	500				
Provisions and crews ...	.....		33,900		
Repairs ...	500				
Contingencies ...	1,000				
Pilot boats ...	4,260		4,840		
		10,166		38,740	10,718
Light Houses—					
Establishment ...	1,700				
Stores ...	4,000		5,860		
Provisions ...	.....				
Contingencies ...	500				
		6,240		5,860	
Total ...		16,406		44,600	10,718
MINOR ESTABLISHMENTS.					
GENERAL MANAGEMENT.					
Establishment.					
Port Conservators ...	2,257				
Clerks ...	1,440				
Constables ...	1,200				
Servants ...	744		6,611		
Contingent charges.					6,050
Contingencies ...	888				
Registering cargo boats ...	360				
		6,889		6,611	6,050
Miscellaneous.					
Cost of stores ...	451				
Miscellaneous ...	30,000				4,416
Pensions ...	754				
		31,205			4,416
Public Works.					
By civil officers ...			95,489		6,087
				95,489	6,087
Total ...					
TOWN IMPROVEMENT.					
ABSTRACT OF EXPENDITURE.					
Minor Establishments.					
General management ...	3,475		4,606		4,685
Miscellaneous establishment ...	490		480		.....
Miscellaneous ...	4,703		3,675		.....
Public Works ...	15,986		15,151		9,862
		24,654		23,912	14,547

	Estimate, 1874-75.		Estimate, 1873-74.		Actuals, 1872-73.
	Rs.	Rs.	Rs.	Rs.	Rs.
Details of the above.					
Minor Establishments.—General management.					
Establishment—					
Clerks	1,749		1,021		
Servants	660		1,520		
Contingent Charges—					
Cost of Stationery	12		12		4,685
Printing at Alipore Jail Press	20		20		
Printing at private presses...	30		30		
Service postage stamps	.....		.....		
Contingencies	1,004		2,003		
		3,475		4,606	
					4,685
Miscellaneous Establishment.					
Conservancy and Lighting—					
Establishment	490		480		.....
Contingencies					
		490		480	
Miscellaneous—					
Miscellaneous	4,703		3,675		
		4,703		3,675	9,862
Public Works—					
By civil officers	15,986		15,151		
		15,986		15,151	
Total ...		15,986		15,151	9,862
BAZAR.					
Abstract of Expenditure.					
Minor Establishment.					
General Management	36		36		
Public Works	2,100		1,170		903
		2,136		1,206	
					903
Details of the above.					
Minor Establishment—					
Servants	36		36		
		36		36	
Public Works—					903
By civil officers	2,100		1,170		
		2,100		1,170	
Total ...		2,100		1,170	903
WARDS', ATTACHED, AND OTHER ESTATES.					
Abstract of Expenditure.					
Minor Establishment.					
Miscellaneous establishments	24,535		21,870		35,027
Miscellaneous	9,795		5,060		5,222
		34,330		26,930	
Total		34,330		26,930	40,249
Details of the above.					
Minor Establishments.					
Miscellaneous Establishment—					
Clerks	24,535		21,870		35,027
Servants					
		24,535		21,870	
		24,535		21,870	35,027
Miscellaneous—					
Commission on collections	3,082		.....		.....
Contingencies	6,135		5,060		5,222
Miscellaneous	578				
		9,795		5,060	
Total		9,795		5,060	5,222
CHARGES OF ATTACHED ESTATES.					
Minor Establishments.					
Miscellaneous Establishment.					
Commission on collections	.....	.....	5,089		2,978
Miscellaneous	.....	.....	.....		.....
Contingencies	.....	.....	355		.....
		.....		5,444	
Total		.....		5,444	2,978

	Estimate, 1874-75.		Estimate, 1873-74.		Actuals, 1872-73.
ZEMINDAREE DAK.	Rs.	Rs.	Rs.	Rs.	Rs.
District Post.					
Establishment.					
Clerks ...	48,553		55,639		
Servants, dak-runners, and others ...	1,53,556	2,02,109	1,47,276	2,02,915	
Contingent charges.					
Cost of stationery ...	5,284		4,894		
Printing at Allpore jail press ...	.....		.....		
Ditto at private press...	1,183		1,792		
Service postage stamps ...	464		100		
Contingencies ...	8,596	15,527	11,322	18,108	
Petty Construction and Repairs.					
By civil officers ...	6,729	6,729	7,534	7,534	
Miscellaneous.					
Boat allowance ...	22,959		21,919		
Miscellaneous ...	218	23,177	180	22,099	
Total ...		2,47,542		2,50,656	2,27,572
GOVERNMENT ESTATES' IMPROVEMENT.					
Abstract of Expenditure.					
Education ...	.....		535		602
Medical ...	.....		816		1,008
Minor establishment ...	.....		.....		.....
General management ...	.....		120		313
Miscellaneous ...	.....		48,120		20
Public Works ...	2,34,302	2,34,302	28,363	77,954	37,553
Total ...		2,34,302		77,954	39,496
Details of the above.					
Education ...	.....	.....	535	535	602
		.....		535	602
Medical—					
Hospital ...	.....	.....	816	816	1,008
		.....		816	1,008
Minor Establishment.—General management—					
Establishment ...	.....		120		313
Contingencies ...	.....	.....	.....	120	.....
		.....		120	313
Miscellaneous—					
Sundry items ...	.....		48,120		.....
Pensions ...	.....	.....	.....	48,120	20
		.....		48,120	20
Public Works—					
By Public Works officers, as per separate estimate of P. W. Dept. ...	.....		.....		82
By civil officers ...	2,34,301	2,34,301	28,363	28,363	37,471
		2,34,301		28,363	37,553
Assignment for Improvement of Government Estates.					
Education ...	65,700				
Public Works ...	1,31,300	1,97,000		.....	
Total ...		1,97,000		.....	.....
CIRCUIT-HOUSE.					
Abstract of Expenditure.					
Miscellaneous ...	.....		8,492		9,100
Public Works ...	.....	.....	1,146	9,638	2,007
Total ...		.....		9,638	11,107

	Estimate, 1874-75.		Estimate, 1873-74.		Actuals, 1872-73.
Miscellaneous.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment and contingencies	.....	.....	812		
Cost of furniture	.....	.....	3,946		
Repair of do.	.....	.....	744		
Municipal rates and taxes	.....	.....	1,371		
Weeding and cleaning gardens	.....	.....	652		
Ground rent	.....	.....	428		
Miscellaneous	.....	.....	1,060	8,402	9,100
		.....		8,402	9,100
Public Works.—					
By civil officers	.....	.....	1,146	1,146	2,007
Total ...		.....		1,146	2,007
SERAI.					
MINOR ESTABLISHMENTS.					
Miscellaneous Establishment.					
Pay of servants	.....	.....	36	36	
		.....		36	
Public Works.					
By civil officers	.....	.....	1,410	1,410	477
Total ...		.....		1,410	477
JUGGURNATH ROAD.					
MINOR ESTABLISHMENTS.					
Miscellaneous Establishment.					
Pay of servants	100	100	180	180	469
Miscellaneous.					
Miscellaneous	300	300	300	300	
Public Works.					
By civil officers	.....	.....	.....	.....	.....
Total ...		400		480	469
ENCAMPING GROUND GRAZING.					
MISCELLANEOUS.					
Miscellaneous	200	200	275	275	153
Total ...		200		275	153
POOREE PILGRIMS.					
ACT IV OF 1871.					
ABSTRACT OF EXPENDITURE.					
Minor Establishments.					
General management	2,360		2,300		2,764
Miscellaneous	700		696		4,986
Public Works	4,000		2,500		1,151
		7,060		5,496	
Total ...		7,060		5,496	8,901
DETAILS OF THE ABOVE.					
Minor Establishments.					
General management; establishment.—					
Allowance to Health Officers	1,200	.....	1,200		
Clerks	540	.....	480		
Servants	120	.....	120		
	1,860	.....	1,800		
Contingent charges.—					
Contingencies	500	2,360	500	2,300	2,764
	.....	2,360		2,300	2,764
Miscellaneous.—					
Miscellaneous	700	700	696	696	4,986
		700		696	4,986

	Estimate, 1874-75.		Estimate, 1873-74.		Actuals, 1872-73.
	Rs.	Rs.	Rs.	Rs.	Rs.
POOREE PILGRIMS.					
ACT IV OF 1871.—(Continued.)					
Public Works—					
By civil officers	4,000	4,000	2,500	2,500	1,151
Total ...		4,000		2,500	1,151
CUSTOMS CONFISCATIONS.					
Miscellaneous.					
Rewards to informers	3,200	3,200	3,200	3,200	5,676
Total ...		3,200		3,200	5,676
SALT REWARD.					
Miscellaneous.					
Rewards to informers	10,170		10,192		4,738
Miscellaneous	240	10,410	30	10,222	
Total ...		10,410		10,222	4,738
INLAND LABOUR TRANSPORT.					
ACT II OF 1870.					
Abstract of Expenditure.					
Medical	3,595		.....		.....
Minor Establishment.					
General management	10,840		.....		20,064
Miscellaneous establishment	5,652		13,770		4,810
Miscellaneous	7,018		9,706		.....
Public Works	1,135	28,240	950	24,426	
Total ...		28,240		24,426	24,874
DETAILS OF THE ABOVE.					
Medical.					
Hospitals and dispensaries	3,595	3,595	.....	.....	.....
		3,595		.....	.....
MINOR ESTABLISHMENT.					
General management.					
Salaries—					
Superintendent	3,720		3,720		
Medical Inspectors	6,120		6,120		
Inspector of Labourers	1,000	10,840	.....	9,840	
		10,840		9,840	
Miscellaneous Establishment—					20,064
Clerks	4,200		3,144		
Servants	1,452	5,652	786	3,930	
		5,652		3,930	
Contingent charges—					
Cost of stationery	55		55		
Printing at Alipore jail press	60		100		
Ditto at private presses	40		.....		
Service postage stamps	574		474		
Contingencies	1,929	2,658	1,084	1,713	
Miscellaneous—					4,810
Hospitals and dispensaries	.....		4,683		
Travelling allowances	4,360		3,310		
Miscellaneous	.....		.....		
Pensions	.....	4,360	.....	7,993	
		7,018		9,706	4,810
Public Works—					
By civil officers	1,135	1,135	950	 950	.....
Total ...		1,135		950	.....

	Estimate, 1874-75.		Estimate, 1873-74.		Actuals, 1872-73.
		Rs.	Rs.	Rs.	Rs.
CANTONMENT.					
Abstract of Expenditure.					
Police	5,143		4,303		5,000
Medical	.....		.....		1,500
Minor Establishments.					
General management	2,086		2,776		4,000
Miscellaneous establishment	16,880		18,343		1,500
Miscellaneous	11,374		10,679		600
Public Works	3,397		1,150		5,142
		38,880		37,251	
Total		38,880		37,251	31,242
DETAILS OF THE ABOVE.					
Police—					
Head constables and constables	4,800		3,960		
Contingencies	343		343		
		5,143		4,303	5,000
		5,143		4,303	5,000
Medical—					
Medical	.....	.....	.....	.....	1,500
					1,500
Minor establishment; general management—					
Clerks	1,536		1,440		
Servants	384		1,224		
Contingent charges—					
Cost of stationery	42		30		
Service postage stamps	.....		.....		
Contingencies	124		82		
		2,086		2,776	4,000
		2,086		2,776	4,000
Miscellaneous establishment; conservancy and lighting—					
Inspectors and overseers	738		888		
Head constables	1,908		1,488		
Servants	8,376		9,812		
Carts and bullocks	3,202		3,020		
Latrine establishment	1,155		1,286		
Contingencies	1,501		1,849		
		16,880		18,343	15,000
		16,880		18,343	15,000
Miscellaneous—					
Allowance to vaccinators	3,360		3,240		
Ditto for hospitals	2,406		3,036		
Miscellaneous	5,608		4,403		
		11,374		10,679	600
		11,374		10,679	600
Public Works—					
By public works officers as per separate estimate of P. W. D. ...	.....		.....		
By civil officers	3,397		1,150		
		3,397		1,150	5,142
Total ...		3,397		1,150	5,142
COPYING FEE FUND.					
ABSTRACT OF EXPENDITURE.					
Miscellaneous	53,170		.....		
		43,170		.....	9,957
Total		43,170		.....	9,957
DETAILS OF THE ABOVE.					
Miscellaneous—					
Remuneration to copyist	36,440		.....		
Refund of copying fees	6,730		.....		
		43,170		.....	9,957
Total		43,170		.....	9,957

Provincial Reserve Fund.

PROVINCIAL.	Police.	Education.	Medical.	Marine.	Minor Establishment. General management.	Minor Establishment. District Post.	Minor Establishment. Miscellaneous establishment.	Contribution.	Miscellaneous.	Public Works.	Total.
***Reserve*, 1874-75.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pounds	.....	...	...	...	.....	...	84,896	.....	12,488	19,616	1,17,000
Pleadership Examination	.....	...	...	...	.....	...	.....	.....	11,000	.....	11,000
Police clothing	1,20,000	...	...	...	.....	...	.....	.....	.....	.....	1,20,000
Circuit-Houses...	.....	...	...	...	.....	...	.....	.....	9,000	.....	9,000
Public works	.....	...	...	...	1,47,435	...	.....	3,43,426	.....	3,26,289	8,17,150
Total ...	1,20,000	...	...	...	1,47,435	...	84,896	3,43,426	32,488	3,45,905	10,74,150
***Estimate*, 1873-74.**											
Pounds...	.....	...	...	...	.....	...	81,620	.....	14,584	18,796	1,15,000
Pleadership Examination	.....	...	...	...	.....	...	.....	.....	500	.....	500
Police clothing	57,700	...	...	...	.....	...	.....	.....	.....	.....	57,700
Public Works...	.....	...	...	...	70,200	...	.....	10,00,000	.....	6,57,837	17,28,037
Total ...	57,700	...	...	...	70,200	...	81,620	10,00,000	15,084	6,76,633	19,01,237
***Actuals*, 1872-73.**											
Pounds	.....	...	...	...	.....	...	78,364	.....	9,000	10,422	97,786
Pleadership examination	.....	...	...	...	.....	...	.....	.....	2,526	.....	2,526
Police clothing...	20,735	...	...	...	.....	...	.....	.....	16,187	.....	36,922
Public Works	.....	...	...	...	94,023	...	.....	11,99,282	.....	3,41,215	16,34,528
Total ...	20,735	...	...	...	94,023	...	78,364	11,99,282	27,713	3,51,637	17,71,754

	Estimate, 1874-75.		Estimate, 1873-74.		Actuals, 1872-73.
POUNDS UNDER ACT II OF 1871.					
Abstract of Expenditure.	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous establishment	84,896		81,620		78,364
Miscellaneous	12,488		14,584		9,000
Public Works	19,616		18,796		10,422
		1,17,000		1,15,000	
Total	.....	1,17,000		1,15,000	97,786
Details of the above.					
Miscellaneous establishments—					
Clerks	5,301		4,742		
Pound-keepers	78,511		76,851		
Servants	1,084		24		
		84,896		81,620	78,364
Total	.....	84,896		81,620	78,364
Miscellaneous.					
Contingent charges—					
Feed of Cattle	2,407		4,560		
Printing charges	2,045		2,280		
Ground rent	214		355		
Municipal tax	142		166		
Service postage stamps	225		1,285		
Compassionate allowances and gratuities	36		36		9,000
Transfers	250		1,140		
Refunds	2,581		.....		
Other contingencies	4,498		4,812		
		12,488		14,584	
		12,488		14,584	9,000
Public Works.					
By civil officers	19,616		18,796		10,422
		19,616		18,796	
Total		19,616		18,796	10,422
PLEADERSHIP EXAMINATION.					
Miscellaneous.					
Fees to Examiners	8,000		500		
Fees to Secretary to Board of Examiners	2,000		.....		2,526
Contingencies	1,000		.....		
		11,000		500	
Total		11,000		500	2,526

	Estimate, 1874-75.		Estimate, 1875-74.		Actuals 1872-73.
	Rs.	Rs.	Rs.	Rs.	Rs.
POLICE CLOTHING.					
POLICE.					
Clothing purchased	1,20,000		57,700		20,735
Refunds					16,187
		1,20,000		57,700	
		1,20,000		57,700	36,922
CIRCUIT-HOUSE.					
ABSTRACT OF EXPENDITURE.					
Miscellaneous	9,000				
Public Works	.....				
		9,000			
DETAILS OF THE ABOVE.		9,000			
Miscellaneous—					
Establishment and contingencies	754				
Cost of furniture	4,000				
Repair of ditto	940				
Ground-rent	398				
Municipal rates and taxes	1,304				
Weeding and cleaning gardens	400				
Miscellaneous	600				
Petty construction and repairs	604				
		9,000			
PUBLIC WORKS.					
ABSTRACT OF EXPENDITURE.					
Minor Establishments.					
General management	1,47,435		70,200		94,023
Miscellaneous establishment	.....		.....		.....
Contribution	3,43,426		10,00,000		11,99,282
Miscellaneous	.....		.....		.....
Public works	3,26,289		6,57,837		3,41,215
		8,17,150		17,28,037	
DETAILS OF THE ABOVE.		8,17,150		17,28,037	16,34,520
Minor Establishments.					
General management (collection of tolls, rents, &c.)—					
Ferry tolls	3,210				
Canal "	80,000		51,200		
River "	55,000		19,000		
Road "	.....		.....		
Hastings' rent	.....		.....		
Strand Bank rent	9,225		.....		
		1,47,435		70,200	
Contributions—		1,47,435		70,200	94,023
Contribution to local funds	3,43,426		10,00,000		11,98,492
		3,43,426		10,00,000	
Public Works—		3,43,426		10,00,000	11,98,492
Establishment	.....		2,44,746		
				2,44,746	
Public Works—					
Calcutta and Eastern canals	2,10,600		2,29,642		
Nuddea rivers	47,150		89,700		
Ferries on Provincial roads	12,849		13,150		
Tolls on ditto	2,000		2,000		
Staging bungalows	16,790		26,099		
Strand Bank rent	36,900		52,500		
		3,26,289		4,13,091	
		3,26,289		6,57,837	3,41,215
MUNICIPAL FUNDS.—BORNE ON GOVERNMENT BOOKS.					
Abstract of Expenditure.					
Police	3,78,100		3,85,101		4,24,680
Education	9,700		2,485		1,600
Medical	24,000		19,528		27,982
Minor establishments—					
General management	1,34,500		1,82,562		1,41,385
Miscellaneous establishment	1,27,100		1,51,344		1,23,660
Miscellaneous	45,000		3,840		68,517
Public Works	3,41,600		3,41,333		3,31,705
		10,60,000		10,86,193	
Total ...		10,60,000		10,86,193	11,19,529
DETAILS OF THE ABOVE.					
Police—					
Establishment	3,44,000		3,56,958		
Contingencies	34,100		28,143		
		3,78,100		3,85,101	4,24,680
Education—					
Vernacular schools	9,700		2,485		
		9,700		2,485	1,600
Medical—					
Hospitals and dispensaries	24,000		19,528		
		24,000		19,528	27,982

	Estimate, 1874-75.		Estimate, 1873-74.		Actuals. 1872-73.
Minor Establishments.	Rs.	Rs.	Rs.	Rs.	Rs.
General management—					
Establishment	97,600		1,10,088		
Contingencies	36,900	1,34,500	72,474	1,82,562	1,41,385
Miscellaneous Establishment—					
Lighting and Conservancy	1,27,100	1,27,100	1,51,844	1,51,844	1,23,660
Miscellaneous—					
Miscellaneous	45,000	45,000	3,840	3,840	68,517
Public Works—					
By Civil officers	3,41,600	3,41,600	3,41,333	3,41,333	3,31,705
TRUSTS AND ENDOWMENTS.					
MISCELLANEOUS.					
Miscellaneous	69,000	69,000	1,62,999	1,62,999	1,88,714
Total ...		69,000		1,62,999	1,88,714

BENGAL.

BUDGET ESTIMATE OF PROVINCIAL RESERVE FUND FOR 1874-75.

ABSTRACT.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance	.....	1,33,768	.....	9,76,970	16,08,726
Receipts	.....	12,33,000	.....	10,58,035	10,87,616
Total	.....	13,66,768	.....	20,35,005	26,96,342
Expenditure	.....	10,74,150	.....	19,01,237	17,19,372
Closing balance	.....	2,92,618	.....	1,33,768	9,76,970
Total	.....	13,66,768	.....	20,35,005	26,96,342
PROVINCIAL RESERVE FUND.					
REVENUE AND RECEIPTS.					
Abstract.					
Pounds	2,31,000		2,30,035		2,52,949
Pleadership examination	53,000		18,000		26,849
Police clothing	1,23,000		57,700		42,024
Circuit-house	8,850		.....		.....
Public works	8,17,150		7,51,400		7,65,794
		12,33,000		10,58,035	
Total		12,33,000		10,58,035	10,87,616

DETAILED ABSTRACT OF RECEIPTS, 1874-75.

	TAXES, RATES, AND CESSES.					MISCELLANEOUS RECEIPTS.							Total.
	On lands.	On houses.	Assessed taxes.	Octroi.	Licenses.	Tolls.	Port dues.	Interest.	Rents.	Fees and fines.	Voluntary contributions.	Sundry receipts.	
						Rs.			Rs.	Rs.	Rs.	Rs.	Rs.
Pounds	...	...	...	...	...	.....	.....	.....	.....	1,83,070	.....	47,930	2,31,000
Pleadership examination ...	...	...	...	...	...	.....	.....	.....	.....	53,000	.....	.....	53,000
Police clothing	...	...	...	...	...	.....	.....	.....	.....	.....	87,500	35,500	1,23,000
Circuit-house	...	...	...	...	...	.....	.....	.....	8,550	.....	.....	300	8,850
Public works	...	...	...	...	...	6,59,000	.....	.....	150	8,000	.....	1,50,000	8,17,150
Total ...	...	...	...	...	...	6,59,000	.....	.....	8,700	2,44,070	87,500	2,33,730	12,33,000

1873-74.

Pounds	...	...	...	...	...	.....	.....	.....	.....	1,84,563	.....	46,372	2,30,935
Pleadership examination ...	...	...	...	...	...	.....	.....	.....	.....	18,000	.....	.....	18,000
Police clothing	...	...	...	...	...	.....	.....	.....	.....	.....	.....	57,700	57,700
Public works	...	...	...	...	...	7,00,000	.....	.....	40,000	11,400	.....	.....	7,51,400
Total ...	...	...	...	...	...	7,00,000	.....	.....	40,000	2,13,963	.....	1,04,072	10,58,035

1872-73.

Pounds	...	...	...	...	...	.....	.....	.....	.....	2,01,825	.....	51,124	2,52,949
Pleadership examination ...	...	...	...	...	...	.....	.....	.....	.....	26,849	.....	.....	26,849
Police clothing	...	...	...	...	...	.....	.....	.....	.....	.....	.....	42,024	42,024
Public works	...	...	...	...	...	7,57,277	.....	.....	1,846	6,375	.....	296	7,65,794
Total ...	...	...	...	...	...	7,57,277	.....	.....	1,846	2,35,049	.....	93,444	10,87,616

	Estimate, 1874-75.		Estimate, 1873-74.		Actuals, 1872-73.
	Rs.	Rs.	Rs.	Rs.	Rs.
POUNDS, UNDER ACT I OF 1871.					
ABSTRACT OF RECEIPTS.					
Miscellaneous Receipts.					
Fees and fines	1,83,070		1,84,563		2,01,825
Sundry receipts	47,930	2,31,000	46,372	2,30,935	51,124
		2,31,000		2,30,935	2,52,949
DETAILS OF THE ABOVE.					
Miscellaneous Receipts.					
Fees and fines—					
Fines on stray cattle	1,83,070	1,83,070	1,84,563	1,84,563	2,01,825
		1,83,070		1,84,563	2,01,825
Sundry receipts—					
Sale-proceeds of unclaimed cattle	47,930	47,930	46,372	46,372	51,124
		47,930		46,372	51,124
PLEADERSHIP EXAMINATION.					
MISCELLANEOUS RECEIPTS.					
Fees and Fines—					
Fees from candidates	53,000	53,000	18,000	18,000	26,849
		53,000		18,000	26,849
POLICE CLOTHING.*					
ABSTRACT OF RECEIPTS.					
Miscellaneous Receipts.					
Voluntary contributions	87,500		.....		.....
Sundry receipts	35,500	1,23,000	57,700	57,700	42,024
		1,23,000		57,700	42,024
DETAILS OF THE ABOVE.					
Miscellaneous Receipts.					
Voluntary contributions—					
Government contributions	87,500	87,500			
		87,500			
Sundry receipts—					
Miscellaneous	35,500	35,500	57,700	57,700	42,024
		35,500		57,700	42,024
CIRCUIT-HOUSE.					
ABSTRACT OF RECEIPTS.					
Miscellaneous Receipts.					
Rents	8,550				
Sundry receipts	300	8,850			
		8,850			
DETAILS OF THE ABOVE.					
Miscellaneous Receipts.					
Rents—					
Rents from circuit-houses	8,550	8,550			
		8,550			
Sundry receipts—					
Sale of grass, fruits, &c.	300	300			
		300			
PUBLIC WORKS.					
ABSTRACT OF RECEIPTS.					
Miscellaneous Receipts.					
Tolls	6,59,000		7,00,000		7,57,277
Rents	150		40,000		1,846
Fees and fines	8,000		11,400		6,375
Sundry receipts	1,50,000	8,17,150	.....	7,51,400	296
		8,17,150		7,51,400	7,65,794

* This fund was amalgamated with the receipts of the Police Department in the estimates of 1871-72 and 1872-73, and the figures for those years do not include the Government contribution of Rs. 4 for each policeman.

	Estimate, 1874-75.		Estimate, 1873-74.		Actuals, 1872-73.
DETAILS OF THE ABOVE.	Rs.	Rs.	Rs.	Rs.	Rs.
Miscellaneous Receipts.					
Tolls—					
On ferries	68,000		70,000		7,57,277
" roads	10,000		7,000		
" Nuddea rivers	2,63,000		2,57,000		
" Calcutta and Eastern canals	3,23,000		3,66,000		
		6,59,000		7,00,000	
		6,59,000		7,00,000	7,57,277
Rents—					
Strand Bank rent	150		40,000		1,846
		150		40,000	.....
		150		40,000	1,846
Fees and fines—					
Staging bungalow fees	8,000		9,000		6,375
Dacca High Court bungalow	.....		2,400		.....
		8,000		11,400	
		8,000		11,400	6,375
Sundry receipts—					
Receipts from district road committees for the services of Engineer's establishment	1,50,000		.....		296
		1,50,000		.....	
		1,50,000		.....	296

BENGAL.

ESTIMATE OF EXPENDITURE, PROVINCIAL RESERVE FUND, 1874-75.

ABSTRACT.					
Pounds	1,17,000		1,15,000		97,786
Pleadership examination	11,000		500		2,526
Police clothing	1,20,000		57,700		36,922
Circuit-house	9,000		.....		.....
Public works	8,17,150		17,28,037		15,82,138
		10,74,150		19,01,237	
Total		10,74,150		19,01,237	17,19,372

Detailed Abstract of Expenditure, 1874-75.

	Police.	Education.	Medical.	Marine.	Minor Establishment. General management.	Minor Establishment. District Post.	Minor Establishment. Miscellaneous establishment.	Contribution.	Miscellaneous.	Public Works.	Total.
	Rs.				Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Pounds	.....	...	...	...	.....	.....	84,896	.....	12,488	19,616	1,17,000
Pleadership examination	.....	...	...	...	.....	.....	.....	.....	11,000	.....	11,000
Police clothing	1,20,000	...	...	...	.....	.....	.....	.....	.....	.....	1,20,000
Circuit-house	.....	...	...	...	.....	.....	.....	.....	9,000	.....	9,000
Public works	.....	...	...	...	1,47,435	.....	.....	3,43,426	.....	3,26,289	8,17,150
Total ...	1,20,000	...	...	...	1,47,435	.....	84,896	3,43,426	32,488	3,45,905	10,74,150

1873-74.

Pounds	.....	...	...	...	.....	.....	81,620	.....	14,584	18,796	1,15,000
Pleadership examination	.....	...	...	...	.....	.....	.....	.....	500	.....	500
Police clothing	57,700	...	...	...	.....	.....	.....	.....	.....	.....	57,700
Public works	.....	...	...	...	70,200	.....	.....	10,00,000	.....	6,57,837	17,28,037
Total ...	57,700	...	...	...	70,200	.....	81,620	10,00,000	15,084	6,76,633	19,01,237

1872-73.

Pounds	.....	...	...	...	.....	.....	78,364	.....	9,000	10,422	97,786
Pleadership examination	.....	...	...	...	.....	.....	.....	.....	2,526	.....	2,526
Police clothing	20,735	...	...	...	.....	.....	.....	.....	16,187	.....	36,922
Public works	.....	...	...	...	94,023	.....	.....	11,99,282	.....	3,41,215	16,34,520
Total ...	20,735	...	...	...	94,023	.....	78,364	11,99,282	27,713	3,51,637	17,71,754

	Estimate, 1874-75.		Estimate, 1873-74.		Actuals, 1872-73.
POUNDS, UNDER ACT I OF 1871.	Rs.	Rs.	Rs.	Rs.	Rs.
ABSTRACT OF EXPENDITURE.					
Miscellaneous establishment	84,896		81,620		78,364
Miscellaneous	12,488		14,584		19,422
Public works	19,616		18,796		
		1,17,000		1,15,000	
Total		1,17,000		1,15,000	97,786
DETAILS OF THE ABOVE.					
Miscellaneous Establishment—					
Clerks	5,361		4,742		
Pound-keepers	78,511		76,854		
Servants	1,084		24		
		84,896		81,620	
		84,896		81,620	78,364
Miscellaneous contingent charges—					
Feed of cattle	2,497		4,560		
Printing charges	2,045		2,280		
Ground-rent...	214		355		
Municipal tax	142		160		
Service postage-stamps	225		1,235		
Compassionate allowances and gratuities	36		36		
Transfers	250		1,140		
Refunds	2,581		.....		
Other contingencies	4,498		4,812		
		12,488		14,584	19,422
		12,488			
Public Works—					
By Civil Officers	19,616		18,796		
		19,616		18,796	
		19,616		18,796	
PLEADERSHIP EXAMINATION.					
MISCELLANEOUS.					
Fees to Examiners	8,000		500		2,526
Fees to Secretary to Board of Examiners	2,000		.....		.....
Contingencies	1,000		.....		.....
		11,000		500	
Total		11,000		500	2,526
POLICE CLOTHING.					
POLICE.					
Clothing purchased	1,20,000		57,700		20,735
Refunds					16,187
		1,20,000		57,700	
Total ...		1,20,000		57,700	36,922
CIRCUIT-HOUSE.					
MISCELLANEOUS.					
Establishment and contingencies	754				
Cost of furniture	4,000				
Repair of furniture	940				
Ground-rent	398				
Municipal rates and taxes	1,504				
Weeding and cleaning gardens	400				
Miscellaneous	600				
Petty construction and repairs	604				
		9,000			
Total ...		9,000			
PUBLIC WORKS.					
ABSTRACT OF EXPENDITURE.					
Minor Establishment.					
General management	1,47,435		70,200		94,023
Contributions	3,43,426		10,00,000		11,99,282
Public works	3,26,289		6,57,837		3,41,215
		8,17,150		17,28,037	
Total ...		8,17,150		17,28,037	16,34,520
DETAILS OF THE ABOVE.					
Minor Establishment.					
General management—					
Ferry tolls	3,210		.....		
Canal tolls	80,000		51,200		
River tolls	55,000		19,000		94,023
Road tolls	.....		.....		
Hastings' rent	.....		.....		
Strand Bank rent	9,225		.....		
		1,47,435		70,200	
		1,47,435		70,200	94,023
Contributions—					
Contribution to local funds	3,43,426		10,00,000		11,99,282
		3,43,426		10,00,000	
		3,43,426		10,00,000	11,99,282

	Estimate, 1874-75.		Estimate, 1873-74.		Actuals, 1872-73.
Public Works—	Rs.	Rs.	Rs.	Rs.	Rs.
Establishments	.....		2,44,746		
Calcutta and Eastern canals	2,10,600		2,29,642		
Nuddea rivers	47,150		80,700		
Ferries on Provincial roads	12,849		13,150		3,41,215
Tolls on ditto	2,000		2,000		
Staging Bungalow	16,790		26,099		
Strand Bank rent	36,900		52,500		
		3,26,289		6,57,837	
Total ...		3,26,289		6,57,837	3,41,215

Budget Estimate of Municipal Funds for 1874-75.

Abstract.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance	.....	31,000	.....	1,40,914	1,43,421
Receipts	.....	10,57,000	.....	9,76,279	11,17,022
Total ...	.....	10,88,000	.....	11,17,193	12,60,443
Expenditure	.....	10,60,000	.....	10,86,193	11,19,529
Closing Balance	.....	28,000	.....	31,000	1,40,914
Total ...	.....	10,88,000	.....	11,17,193	12,60,443
RECEIPTS.					
DETAILS.					
Taxes, Rates, and Cesses.					
Taxes on houses	8,31,400		7,90,701		7,35,907
Assessed Taxes	5,400		.....		1,19,608
Octroi	.....		.....		308
Licenses—					
Wheel-tax	16,900		20,998		10,896
Tax on Trades and Professions	3,700		2,434		
		8,57,400		8,14,133	
Total ...		8,57,400		8,14,133	8,66,719
Miscellaneous Receipts.					
Tolls—					
Tolls on Roads and Ferries	.....	95,600	.....	77,988	79,905
		95,600		77,988	79,905
Rents—					
Rent of Bazars	21,900		.....		50,591
Do. of Lands and Gardens	11,400		.....		
		33,300			
		33,300		.....	50,591
Fees and Fines—					
Fees on Processions	200		.....		
Municipal Fines	7,600		7,953		
Gambling Fines	800		.....		30,326
Cattle Pound Fees and Fines	15,500		17,433		
Fees on Vehicles	3,000		.....		
Do. for slaughtering Animals...	5,200		.....		
		32,300		25,386	
		32,300		25,386	30,326
Sundry Receipts—					
Miscellaneous	.....	38,400		58,772	89,481
		38,400		58,772	89,481
Total Receipts ...	.....	10,57,000		9,76,279	11,17,022
EXPENDITURE.					
Police—					
Establishment	3,44,000		3,56,958		4,24,680
Contingencies	34,100		28,143		
		3,78,100		3,85,101	
Education—					
Vernacular Schools	.....	9,700	.....	2,485	1,600
Medical—					
Dispensaries	.....	24,000	.....	19,528	27,982
Carried over ...		4,11,800		4,07,114	4,54,262

	Estimate, 1874-75.		Estimate, 1873-74.		Actuals, 1872-73.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		4,11,800		4,07,114	4,54,262
Minor Establishment.					
General Management—					
Establishment	97,000		1,10,088		1,41,385
Contingencies	36,900		72,474		
Miscellaneous Establishment—					
Lighting and Conservancy	1,27,100		1,51,344		1,23,660
Miscellaneous	45,000		3,840		68,517
		3,06,600		3,37,746	
Public Works by Civil Officers—					
Construction and Repair of Roads	3,09,400		3,16,825		3,31,705
Working Establishment	32,200		24,508		
		3,41,600		3,41,333	
Total Expenditure ...		10,60,000		10,86,193	11,19,529

BUDGET ESTIMATE OF TRUSTS AND ENDOWMENTS FOR 1874-75.

STATEMENT OF BALANCES.

	Estimate, 1874-75.	Estimate, 1873-74	Actuals, 1872-73.		Estimate, 1874-75.	Estimate, 1873-74.	Actuals, 1872-73.
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Opening Balances	66,680	37,750	35,877	Expenditure...	69,000	1,62,999	1,88,714
Receipts	77,000	1,91,929	1,90,587	Closing Balance	74,680	66,680	37,750
Total ...	1,43,680	2,29,679	2,26,464	Total ..	1,43,680	2,29,679	2,26,464

BUDGET ESTIMATE OF TRUSTS AND ENDOWMENTS FOR 1874-75.

	Receipts.			Expenditure.		
	Estimates.		Actuals.	Estimates.		Actuals.
	1874-75.	1873-74.	1872-73.	1874-75.	1873-74.	1872-73.
Goodeve Prize Fund	28	28	28	28	28	28
Forbes' Memorial Fund	240	240	237	240	240	233
Pearson Scholarship Fund	90	90	176	90	90	94
Williamson Assam Education Fund	4,232	4,612	5,856	4,232	4,612	4,247
Goodeve Scholarship Fund	148	148	147	148	148	144
Hindu College Fund	4,044	4,044	4,002	4,044	4,044	2,590
Bird's Scholarship Fund	417	447	525	417	447	467
Doorga Churn Law's Scholarship Fund	3,012	3,012	3,032	3,012	3,012	2,657
Lew's Medal Fund	23	23	32	23	23	.....
Donelly Prize Fund	20	20	20	20	20	20
Rance Katyanee's Scholarship Fund	300	300	297	300	300	160
Edinburgh Scholarship Fund	32	32	32	32	32	32
Abdool Gunny's Scholarship Fund	337	337	474	337	337	572
Maharajah Scindia's Donation to Presidency College Fund	100	100	99	100	100	.....
Ditto ditto to Madrissa Fund	20	20	20	20	20	.....
Mahomed Hossein School and Seral Fund	1,000	700	606	1,000	700	585
Ooterparah School Fund	Transferred to Education.	9,197	8,739	.....	9,197	7,210
Hooghly College Fund		77,810	79,680	Transferred to Education.	54,810	85,008
Mozufferpore School Fund		2,051	.....		2,051	3,287
Rungpore School Fund		834	1,118		834	1,557
Bethune School Committee Fund		1,973	1,673		1,973	.....
Chuprah School Fund		1,800	1,990		1,800	1,387
Promotho Nath Roy's Fund...		1,681	1,442		1,681	253
Vizianagram Scholarship Fund	.....	.....	.....	.....	.....	4
Kalinarain's Scholarship Fund	.....	.....	.....	.....	.....	46
Bunwary Lall's Hospital and Bridge Fund	700	6,881	7,685	700	3,000	3,802
Ditto ditto and Building Fund	3,000	150	168	3,000	1,500	1,815
Chinsurah Poor Fund	1,560	1,560	1,560	1,518	1,560	1,570
Prosunno Nath Roy's Fund	5,712	5,238	4,619	7,664	8,020	8,024
Unno Chuttro Fund	1,900	2,309	2,201	1,200	3,400	3,434
Sheriff's Fees' Fund	4,004	4,192	3,030	4,004	4,000	5,471
Steam Boilers, &c., Fund	8,400	7,900	7,212	7,246	7,200	7,110
Steam-boat Survey Fee Fund	885	1,320	1,302	935	400	437
Boat Registry Fund	2,500	2,617	2,407	2,135	2,100	2,467
Hackney Carriage, &c., Calcutta, Fund	18,200	17,500	17,726	14,852	14,300	17,434
Ditto ditto Hooghly and Howrah Fund	1,075	1,004	776	82	1,000	813
Bhudruck Charitable Fund	291	291	292	290	290	301
Chuprah Hospital Fund	1,200	4,434	4,184	1,200	1,650	1,277
Prince Golam Mahomed Trust Fund	12,480	12,480	13,365	10,080	12,480	12,423
Sewan Hospital Fund	.....	1,674	.....	.....	1,600	.....
Burdwan Fever Relief Fund...	1,000	1,000	1,007	.....	.....	.....
Mitford Hospital Fund	.....	12,780	12,817	.....	14,000	11,058
Dacca Committee Gunge Fund	.....	.....	.....	.....	.....	141
Total	77,000	1,91,929	1,90,587	69,000	1,62,999	1,88,714

No. 122C, dated the 18th May 1874.

From—H. A. MANGLES, Esq., Accountant-General, Bengal,

To—The Secretary to the Government of Bengal, Revenue Department.

IN continuation of my letter No. 79C, dated 30th ultimo, transmitting budget estimates of local funds for 1874-75, with opening and closing balances, I have the honor to annex a memorandum showing the probable balances at the commencement of 1874-75 of local and trust funds as ascertained from the accounts, and to request that these figures may be taken as the opening balances for 1874-75, in substitution of those entered in the budget estimates. The closing balances of 1873-74, according to the original estimates for that year should stand as they are.

2. It has been ascertained that the very large balance under local funds is due to short expenditure by the district road committees, and to savings under provincial reserve fund.

3. The decrease under trust funds arises principally from the transfer to education of the Hooghly College Fund.

Memorandum showing the probable opening and closing balances of Local Funds and Trust Funds for 1874-75.

	Local Funds including Provincial Reserve.	Municipal Funds.	Trust Funds.	TOTAL.
	Rs.	Rs.	Rs.	Rs.
Opening balance A	26,77,000	31,000	53,000	27,61,000
Receipts	37,06,600	10,57,000	77,000	48,40,600
Total ...	63,83,600	10,88,000	1,30,000	76,01,600
Charges	45,62,600	10,60,000	69,000	56,91,600
Closing balance B	18,21,000	28,000	61,000	19,10,000

Out of this the amount belonging to—

	Rs.
A.—Provincial Reserve Fund is	2,77,000
B.— Ditto ditto	4,30,618

N. T. W.

RESOLUTION.

FINANCIAL DEPARTMENT.

Calcutta, the 27th May 1874.

READ—

The Accountant-General's letter No. 79, dated 30th April 1874, submitting the estimates of Local Funds receipts and expenditure for 1874-75.

Read also—

The Resolution of this Government in the Financial Department, dated 2nd May 1874, on the estimates of receipts and expenditure, on Provincial Services for 1874-75.

Local Fund Estimates.

1. The Accountant-General has submitted a general estimate of Local Funds receipts and expenditure, in which are incorporated the Provincial Reserve Fund, the Municipal Funds, and the Trusts and Endowments. The following abstract compares the estimates for 1874-75 with those for 1873-74 :—

	Estimate, 1874-75.				Estimate, 1873-74.			
	Local Funds, including Provincial Reserve.	Municipal Funds.	Trust Funds.	Total.	Local Funds.	Municipal.	Trust.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening Balance *	26,77,000	81,000	53,000	27,61,000	22,56,078	1,40,914	37,750	24,34,742
Receipts	37,06,600	10,57,000	77,000	48,40,600	42,73,984	9,76,279	1,91,929	54,42,192
Total	63,83,600	10,88,000	1,30,000	76,01,600	65,30,062	11,17,193	2,29,679	78,76,934
Charges	45,62,600	10,60,000	69,000	56,91,600	50,73,250	10,86,193	1,62,999	63,22,442
Closing Balance †	18,21,000	28,000	61,000	19,10,000	14,56,812	31,000	66,680	15,54,492

In the estimates for 1874-75 the sums entered as "Opening Balances" are those with which the year actually opens, as nearly as can be ascertained from the accounts as far as they are now made up. The figures were supplied with Accountant-General's No. 122, dated 18th May.

2. The seventeen funds which the Accountant-General has included under the head of Local Funds in the above general abstract may be thus classified—

		Receipts.	Disbursements.
		Rs.	Rs.
I.—Funds which have been localized, *i.e.* the receipts of each district, port, or cantonment assigned for expenditure in the particular district, port, or cantonment from which they were derived.	1. District Roads ..	17,37,500	25,37,426
	2. Marine ..	69,300	79,500
	3. Town Improvement	24,400	24,654
	4. Bazar ..	2,300	2,186
	5. Zemindaree Dâk..	2,40,000	2,47,542
	6. Cantonment ..	35,800	38,880
	7. Government Estate Improvement ..	....	2,34,302
	8. Assignment for Improvement of Government Estates..	1,97,000	1,97,000
	Total A ..	23,06,300	33,61,440

* The Accountant has annexed to this abstract a footnote to the effect that out of this the amount belonging to Provincial Reserve Fund is ... ... Rs. 2,77,000

† The Accountant has annexed to this abstract a footnote to the effect that out of this the amount belonging to Provincial Reserve Fund is ... ... „ 4,36,618

		Receipts.	Disbursements.
		Rs.	Rs.
II.—Funds of which the expenditure is devoted to specific objects.	9. Wards' attached and other Estates ..	55,800	34,330
	10. Juggernath Road..	400	400
	11. Encamping Ground	200	200
	12. Pooree Pilgrims ..	11,600	7,060
	13. Customs Confiscation	6,000	3,200
	14. Salt Reward ..	13,600	10,410
	15. Inland Labor Transport ..	28,100	28,240
	16. Copying Fee Fund	51,600	43,170
	Total B ..	1,67,300	1,27,010
III.—Fund at the disposal of Government for application to provincial purposes generally.	17. Provincial Reserve Fund ..	12,33,000	10,74,150
	Total C ..	12,33,000	10,74,150
	Grand Total of A, B, C	37,06,600	45,62,600

3. The expenditure of the District Roads is estimated to exceed the receipts of the year by about 8 lakhs. This excess will be met from the balances which stood at the credit of the District Committees when the year opened, and which are included in the Opening Balance of Rs. 26,77,000 shewn in the general abstract under Local Funds. (Paragraph 1 above.)

Under "Marine" also the charges exceed the receipts of the year by about Rs. 10,000; but this fund has an Opening Balance of about Rs. 60,000 to the credit of the Chittagong Port.

Under the heads of "Zemindaree Dâk," "Cantonment," and "Inland Labor Transport," the expenditure is somewhat in excess of receipts, but in each instance the excess can be met out of the Opening Balance of the particular fund.

"Government Estates Improvement" is a head of charge which has no corresponding head of receipts. This fund was made up of the 3 per cent. on the revenue collected from Government estates, which the Government of India formerly allowed to be devoted to their improvement. Under later orders the 3 per cent. was reduced to 2 per cent. in 1872-73, and to 1 per cent. in 1873-74, and the allowance ceased entirely from the beginning of 1874-75, so that there will be no more receipts under this head. The sum of Rs. 2,34,302, which is entered as the expenditure of 1874-75, is the balance at credit of this fund at the opening of the year, which is expected to be all expended within the year.

The receipts and expenditure expected under the recent arrangements made by the Government of India assigning certain percentages of the imperial revenue from Government estates and temporarily-settled estates for local improvements, are shewn under the head "Assignment for the Improvement of Government Estates."

4. With the exceptions above named, the estimated expenditure of each of the other funds is covered by the estimated receipts during the year.

Provincial Reserve Fund.

5. The Accountant-General has submitted a separate estimate of the Provincial Reserve Fund, of which the following is an abstract (the balance with which the year actually opened, as ascertained approximately from the accounts, and communicated

with the Accountant-General's No. 122, dated 18th May, being taken as the opening balance in the estimate for 1874-75):—

Abstract.	Estimates. 1874-75. Rs.	1873-74. Rs.
Opening Balance	*2 77,000	9,76.970
Receipts	12,33,000	10,58,035
Total ...	15,10,000	20,35,005
Expenditure	10,74,150	19,01,237
Closing Balance	‡4,35,850	1,33,768

6. The Provincial Reserve Fund is made up of five heads, of which the estimated receipts and disbursements for 1874-75 are as follows :—

	Receipts.	Disbursements.	Balance.
	Rs.	Rs.	Rs.
Pounds	2,31,000	1,17,000	+ 1,14,000
Pleadership Examinations	53,000	11,000	+ 42,000
Police Clothing	1,23,000	1,20,000	+ 3,000
Circuit-houses	8,850	9,000	—150
Public Works	8,17,150	8,17,150	Nil.
Total ..	12,33,000	10,74,150	+ 1,58,850

7. Comparing the estimate of 1874-75 with that of 1873-74, the Accountant-General's figures show a large increase of receipts under Police Clothing, which is caused by the Government contribution being for the first time shewn in this part of the estimates, and is counterbalanced by a similar increase in disbursements. Circuit-houses also appear for the first time as an item of the Provincial Reserve Fund on both sides. There is an increase of about Rs. 66,000 in Public Works receipts, owing entirely to the expected receipt of Rs. 1,50,000 from District Road Committees for services of the Engineer Establishments. No corresponding item appeared in last year's estimates.

The large decrease of about Rs. 9,11,000 under Public Works disbursements is accounted for in great part by the reduction of "Contributions to Local Funds" by 6½ lakhs; and the omission of any provision for establishment, under which head Rs. 2,44,746 were provided in the estimates of 1873-74.

8. The sum available for assignment from Provincial Reserve Fund during the year is therefore estimated as follows :—

	Rs.
Opening Balance of the year	2,77,000
Surplus under the differents heads given in paragraph 6 ...	1,58,850
Total ...	‡ 4,35,850

* The available balance, which was estimated as £100,000 in the first paragraph of the Resolution of the 2nd May on the estimates of Provincial Services, has been ascertained to be distributed thus :—

	£
To credit of Provincial Services	78,230
Ditto Provincial Reserve Fund	27,700
	105,930

‡ This closing balance is Rs. 768 below the figures (Rs. 4,36,618) given by Accountant-General in the footnote to the table annexed to his supplementary letter No. 122, dated 18th May; but the sum here given is obtained by calculation from the figures supplied by Accountant-General, as representing the opening balance, in the said footnote, and the figures of the receipts and expenditure of the year as given in the estimates submitted with the Accountant-General's letter of 30th of April.

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Of this amount the Lieutenant-Governor is pleased to assign Rs 1,14,000, a sum equal to the surplus of the year from Pounds, to the Public Works Department, for expenditure on roads and communications. A balance of Rs. 3,14,850 will still remain available to meet the unforeseen requirements of the year.

Municipal Funds.

9. The abstract of the Municipal Funds estimates is as follows:—

Abstract.

	Estimates. 1874-75.	Estimates. 1873-74.
	Rs.	Rs
Opening Balance	31,000	1,40,914
Receipts	10,57,000	9,76,279
Total ..	10,88,000	11,17,193
Expenditure	10,60,000	10,86,193
Closing Balance	28,000	31,000

The receipts of the year about balance the disbursements.

Trusts and Endowments.

10. The estimates of Trust Funds and Endowments stand thus (the opening balance of 1874-75 being taken from the accounts, and communicated in the Accountant-General's letter No. 122 of 18th May):—

	Estimates. 1874-75.	Estimates. 1873-74.
	Rs.	Rs.
Opening Balance	53,000	37,750
Receipts	77,000	1,91,929
Total ..	1,30,000	2,29,679
Expenditure	69,000	1,62,999
Closing Balance	61,000	66,680

The great reduction on both sides of the estimate is due to certain funds, such as the Mahomed Mohsin Education Fund, having been transferred this year from this part of the estimates to that which relates to "Provincial Services."

By order of the Lieutenant-Governor of Bengal,

H. L. DAMPIER,

Secretary to the Government of Bengal.

No. 1482.

Copy forwarded to the Accountant-General for information.

Copy forwarded to the Secretary to the Government of India, Financial Department.

Copy forwarded to the Public Works Department of this Government for information.

Copy forwarded to the Judicial, Revenue, Political, General, General (B) Departments of this office for information.

By order of the Lieutenant-Governor of Bengal,

R. KNIGHT,

Asst. Secy. to the Govt. of Bengal.

Calcutta,
The 27th May 1874.
S. J. W'S.